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Taxation Statistics

Statistiques fiscales

Analyzing the Returns of
Individuals for the
1992
Taxation Year and
Miscellaneous Statistics

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Analyse des déclarations
des particuliers pour
l'année d'imposition
1992
et statistiques diverses



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Revenue Canada
Revenu Canada

Taxation Statistics 1994 Edition

Statistiques fiscales Édition 1994

Analyzing 1992 individual tax returns
and
miscellaneous statistics

*Analyse des déclarations de revenus des particuliers de 1992
et
statistiques diverses*

The Honourable David Anderson
Minister of National Revenue

*L'honorable David Anderson
Ministre du Revenu National*



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Robert Bérubé and Daniel Lamothe did the computer programming and the data processing to provide the sample file and Robert Rinfret did the computer programming and data processing to provide the locality code statistics file. These tasks were carried out under the direction of John Cox.

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Introduction

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Part I

Introduction

This is the 49th edition of *Taxation Statistics*, Revenue Canada's annual report based on individual income tax returns. Commonly referred to as the "Green Book," this publication provides detailed profiles of Canadian taxfilers. We have based each edition of the publication on the returns filed in the previous year. Thus, the 1994 edition has information on all the returns for the 1992 taxation year that were filed in 1993.

First published in 1946, the book is distributed to the news media, libraries, Members of Parliament, officials of federal, provincial and municipal government departments, private researchers, and others.

The book is divided into five parts. In Part I we detail the changes for the 1992 taxation year, describe other taxation statistics that are available, and provide information on the statistical sample used to produce tables in Part II and how we collected the data. As in previous years, we describe each table at the start of each part, and give information on the methods we used to produce the tables. We describe items 1 through 65 at the end of Part II and in the same place you will find a copy of the *Special* return and the *General* return.

In Part III we have printed the summary tables taken from the material in Part II. In Part IV we have two tables that present statistics by locality. We based these locality statistics on the universe of the taxfiling public rather than a sample. For all provinces and territories, the first table gives either the census divisions, or counties, towns, and cities. In Table 2 of this part we provide information for localities not mentioned elsewhere. In Part V we have listed some historical statistics.

Partie I

Introduction

La présente publication est la 49^e édition de *Statistiques fiscales*, rapport annuel de Revenu Canada sur les données des déclarations de revenus des particuliers. Connue sous le nom de «Livre Vert», cette publication établit de façon détaillée le profil des contribuables canadiens. Chaque édition de la publication se fonde sur les déclarations produites au cours de l'année qui précède. Ainsi, l'édition de 1994 comporte des renseignements sur toutes les déclarations de l'année d'imposition 1992 qui ont été produites en 1993.

Publié pour la première fois en 1946, ce livre est distribué aux médias d'information, aux bibliothèques, aux députés, aux fonctionnaires fédéraux, provinciaux et municipaux, aux chercheurs privés, et autres.

Nous avons divisé la publication en cinq parties. Dans la partie I, nous présentons de façon détaillée, les changements pour l'année d'imposition 1992 et d'autres statistiques fiscales offertes, ainsi que des renseignements sur l'échantillon statistique utilisé pour produire les tableaux statistiques de la Partie II et sur la façon dont nous avons procédé pour rassembler les données. Comme par les années passées, nous décrivons au début de chaque partie les tableaux qui s'y trouvent et nous donnons des renseignements sur les méthodes que nous avons utilisées pour produire ces tableaux. À la fin de la partie II, nous décrivons les postes 1 à 65; il y a également un exemplaire de la déclaration *Spéciale* et un exemplaire de la déclaration *Générale*.

Dans la partie III se trouvent les tableaux récapitulatifs établis à l'aide des données de la partie II. Dans la partie IV, nous présentons deux tableaux qui regroupent les statistiques par localités. Nous produisons les statistiques par codes de localité à partir d'un fichier contenant toutes les déclarations produites et non d'un échantillon. Pour chaque province ou territoire, le premier tableau présente soit les divisions de recensement, soit les comtés et villes petites et grandes. Dans le tableau 2 de cette partie, nous présentons les particularités fiscales de petites villes qui n'ont pas été mentionnées ailleurs. Dans la partie V se trouve une liste de statistiques historiques.

Other products and services

In addition to publishing *Taxation Statistics*, we offer the data for the majority of our tables on diskette. The data files on diskettes have comma-separated values, structured in a matrix-like format with no headings or stubs. The cost for a diskette is \$27.00.

We provide, on request, copies of Tables 2 through 14 (except Tables 5 and 9 which already provide this breakdown) by province and territory.

We also produce and provide, on request, some statistics for many Canadian localities. We group these tables according to Statistics Canada's Standard Geographical Classification (SGC). In contrast to most of the tables in this publication, which are based on a sample, we produce locality code statistics from a computer file containing data from all individual returns.

From our non-sample data, we provide the following tables:

Locality code statistics for all returns filed - In this table, we supply data for all returns (taxable and non-taxable) filed and for taxable returns filed and show the number of returns, total income assessed and the number of returns by income breakdown, based on total income assessed.

Locality code statistics by sex - This table presents data such as the number of returns, total income assessed and the number of returns by income breakdown, based on total income assessed by sex.

Locality code statistics by source of income - We provide two tables entitled "By source of income" - one for all returns filed and the other for taxable returns. We use the following sources of income:

- employment income;
- pension income;
- investment income;
- self-employment income; and
- income from other sources.

Autres produits et services

Vous pouvez vous procurer les données de la plupart de nos tableaux sur disquette. Les fichiers de données sont constitués de valeurs séparées par des virgules et structurées selon une disposition matricielle. Les tableaux sur disquette ne comprennent pas d'en-têtes ni de descriptions de lignes. Le coût est \$27.00.

Les tableaux 2 à 14 sont disponible sur demande, à l'exception des tableaux 5 et 9, de la présente publication pour chaque province et pour chaque territoire. Nous avons déjà divisé les tableaux 5 et 9 par province et territoire.

Vous pouvez également obtenir des tableaux qui présentent des statistiques pour la plupart des localités canadiennes. Nous avons regroupé les localités selon la classification géographique type (CGT) de Statistique Canada. Veuillez noter que nous produisons les statistiques par codes de localité à partir d'un fichier informatique contenant toutes les déclarations; nous ne les tirons donc pas d'un échantillon comme nous le faisons pour la majorité des tableaux présentés dans cette publication.

Les tableaux suivants sont ceux qui ne sont pas produits à partir de notre échantillon :

Statistiques des codes de localité pour toutes les déclarations produites - Nous produisons des tableaux de données pour toutes les déclarations et pour les déclarations imposables qui fournissent le nombre de déclarations, le revenu total établi, l'impôt total et le nombre de déclarations selon le palier de revenu total.

Statistiques des codes de localité selon le sexe - Ce tableau fournit des données telles que le nombre de déclarations, le revenu total établi, l'impôt total et le nombre de déclarations par palier de revenu selon le sexe.

Statistiques des codes de localité selon la source de revenu - Tant pour toutes les déclarations produites que pour celles qui ont de l'impôt à payer, nous pouvons imprimer des tableaux selon la source de revenu. Nous utilisons les sources de revenus suivantes :

- le revenu d'emploi;
- le revenu de pensions;
- le revenu de placements;
- le revenu tiré d'un travail indépendant; et
- le revenu d'autres sources.

Your opinion counts!

We update this publication annually. If you have any questions, comments or suggestions, please call us at (613) 957-7387, fax us at (613) 941-6778, or write to us at the following address:

Personal Taxation Statistics Section
Statistical Services Division
Revenue Canada
Ottawa ON K1A 0L8

Faites-nous part de vos suggestions!

Nous révisons cette publication chaque année. Si vous avez des questions, des suggestions ou des commentaires, n'hésitez pas à nous les transmettre. Vous pouvez nous téléphoner au (613) 957-7387, communiquer avec nous par télécopieur au (613) 941-6778 ou nous écrire à l'adresse suivante :

Statistiques fiscales des particuliers
Division des services statistiques
Revenu Canada
Ottawa ON K1A 0L8

Major changes for 1992 taxation year

I) 1992 tax return

For the 1992 tax returns, the following seven changes had an affect on the tables:

Living Common law

This was the first year in which common-law relationships were reported.

Lines 114 and 152 - CPP and QPP disability benefits

These benefits are included in the calculation of a taxfiler's 1993 registered retirement savings plan contribution limit.

Line 254 -Capital gains deduction

There were new rules for claiming this deduction if real estate was disposed of after February 1992.

Line 322 - Education amount

The amount that could be claimed increased from \$60 to \$80. Also, students who went to school part-time because of a mental or physical infirmity may have been able to claim this credit.

Line 324 and 326 - Transfer of tuition fees and education amount

The amount that could be transferred from the student increased from \$3,529 to \$4,000

Line 330 -Medical expenses

More things could be claimed as eligible medical expenses, including the cost of a visual fire alarm.

Line 419 - Federal individual surtax

The amount of the federal individual surtax you had to pay was lower. The rate of surtax went from 5% to 4.5% on amounts of federal tax payable up to \$12,500 and from 10% to 9.5% on amounts over \$12,500.

II) Tables

Table 2: In previous editions of Taxation Statistics, Table 2 had \$500 increments at the lower income levels. These have been increased to \$5,000 increments. For historical purposes, we have maintained some of the sub-total income ranges in order to allow comparisons with previous taxation years.

Table 9: Table 9 has undergone many changes in order to provide more detailed information than in previous editions. We now supply the user with the number of taxfilers reporting both gross and net income. We have also separated self-employment income into two different groups: taxfilers who reported self-employment income as their major source of income and those who reported self-employment income but had a different income type as their major source of income. In order to provide this additional information, the business income breakdown will no longer be available.

Principaux changements pour l'année d'imposition 1992

I) Déclarations de revenus de 1992

Pour les déclarations de revenus de 1992, les sept changements suivants ont une incidence sur les tableaux :

Conjoint de fait

C'était la première année que les conjoints de fait ont été pris en compte dans la déclaration de revenus.

Ligne 114 et 152 - Prestations d'invalidité du RPC ou du RRQ

Les prestations du déclarants ont été incluses dans le calcul de la contribution maximale à un régime enregistré d'épargne-retraite (REER) pour 1993.

Ligne 254 - Déduction pour gains en capital

De nouvelles règles s'appliquaient aux biens immobiliers vendus après février 1992.

Ligne 322 - Montant relatif aux études

Le montant relatif aux études est passé de 60 \$ à 80 \$. De plus, certains étudiants à temps partiel qui avaient une déficience physique ou mentale pouvaient déduire ce montant.

Ligne 324 et 326 - Transfert des frais de scholarship et montant relatif aux études

Le montant pouvant être transféré est passé de 3 529 \$ à 4 000 \$.

Ligne 330 - Frais médicaux

Plus de dépenses à titre de frais médicaux, comme par exemple un dispositif d'alarme-incendie avec indication visuelle pouvaient être demandées.

Ligne 419 - Surtaxe fédérale des particuliers

La surtaxe sur l'impôt fédéral à payer a diminué. Le taux est passé de 5 % à 4,5 % sur les premiers 12 500 \$ de l'impôt fédéral à payer et de 10 % à 9,5 % sur l'excédent de 12 500 \$.

II) Tableaux

Tableau 2 : Dans les éditions antérieures des Statistiques fiscales, le tableau 2 était composé d'une échelle augmentant de 500 \$ pour ces paliers à faibles revenus. Maintenant, l'échelle augmente de 5 000 \$. Nous avons gardé quelques-uns des sous-totaux pour ces paliers afin de permettre les comparaisons avec les années d'imposition antérieures.

Tableau 9 : Ce tableau a subi plusieurs changements dans le but de fournir des informations plus détaillées. Maintenant, l'utilisateur peut connaître le nombre de personnes déclarant un revenu brut et net. Nous avons également séparé les revenus de travail indépendant en deux groupes, soit les personnes ayant déclaré le revenu provenant d'un travail indépendant comme étant leur principale source de revenu et ceux ayant déclaré un revenu d'un travail indépendant mais qui ne consiste pas en leur principale source de revenu. De plus, l'analyse détaillée du revenu d'entreprises telle que trouvée dans les éditions antérieures des Statistiques fiscales ne sera plus disponible.

III) Item list (Basic Tables 2 to 6A) Item added:

Item 27 (formerly "Other Income") is now "Tax exempt income". Changes in the tax return now require taxfilers who received Workers' Compensation, social assistance payments and net federal supplements to report these tax exempt incomes on lines 144, 145 and 146 of the return. The taxfiler then deducts these same amounts at line 250 "Other deductions". This change will result in increases in item 29, "total income assessed", and item 39, "Total deductions", and more significantly, in the lower income ranges of Tables 2 and 2A as tax exempt income recipients most often fall in these income ranges. All other tables with income ranges would be similarly affected.

Items relocated:

Due to the inclusion of the tax exempt income line (item 27), all items from this point on have shifted downward by one line.

II) Liste de postes (Tableau 2 à 6A) Nouveau poste:

Le poste 27 (autrefois "Autres revenus") représente maintenant le "Revenu non-imposable". Les changements apportés à la déclaration de revenus demandent maintenant que les déclarants qui reçoivent soit des indemnités pour accidents de travail, soit des prestations d'assurance-sociale ou des versement nets des suppléments fédéraux inscrivent ces revenus non-imposables aux lignes 144, 145 et 146 de la déclaration de revenus. Les déclarants peuvent également déduire ces montant à la ligne 250, "Autres déductions". Ce changement entraînera une augmentation du nombre et du montant du poste 29, "Revenu total établi", et du poste 39, "Total des déductions". Et cela affectera, plus particulièrement, les paliers à faibles revenus des tableaux 2 et 2A puisque c'est dans ces paliers que l'on retrouve les revenus non-imposables. Tous les autres tableaux avec des paliers de revenus seront aussi affectés.

Déplacement de postes :

Suite à l'introduction de la ligne du revenu non-imposable (poste 27), tous les postes situés après ce point ont dû être descendus d'une ligne.

Statistical sample

We used a sample to produce most of the tables in the publication. The use of a sample helps speed up the analysis of returns and reduce costs for data collection. Also, using a sample gives us more time for additional data verification to ensure higher quality data.

We have found our sample to be an accurate reflection of the total picture. In this publication, one taxfiler may represent as many as 1,000 other taxfilers with similar characteristics. The more unique the attributes, the lower will be the rate of representation.

Our sample of 338,776 returns was used to produce tables and represent the 19,437,069 returns that were filed in 1993 for the 1992 taxation year. We did not include returns filed in 1993 for other years or the results of reassessments of 1992 taxation year returns.

To select the sample, we divided the entire filing population into 1,050 socio-economic levels (strata) developed from the possible combinations of primary source of income, place of residence, tax status, and total income range. An additional six special strata covering filers with unusual characteristics includes earners with total income greater than \$250,000, outliers (taxfilers with exception claims and deductions) and non-residents.

Primary sources of income included employment, investment, farming, fishing, and business and professional work (such as that done by self-employed doctors, lawyers, dentists, and accountants).

Place of residence was divided into urban and rural areas. We defined urban areas as locations in a census metropolitan area of 100,000 inhabitants or more, and urban cores we defined as main labour market areas with 10,000 or more inhabitants. Rural areas were all locations not within urban areas.

For tax status and total income range, we grouped taxfilers owing at least one dollar (taxable) into one of four income classes, and those not owing tax into three income classes.

Nous avons utilisé un échantillon pour préparer la plupart des tableaux afin d'accélérer l'analyse des déclarations et de réduire le coût de la saisie de données. De plus, cela nous donne plus de temps pour nous assurer de la validité des données en nous permettant d'effectuer des vérifications supplémentaires de ces dernières.

Nous avons réussi à obtenir des résultats d'ensemble exacts de notre échantillon. Dans cette publication, un déclarant peut représenter jusqu'à 1 000 autres déclarants ayant des caractéristiques semblables. Une personne ayant des caractéristiques peu communes représentera moins de déclarants dans l'échantillon.

L'échantillon de 338 776 déclarations de revenus que nous avons utilisé pour produire la plupart des tableaux provient des 19 437 069 déclarations qui ont été produites en 1993 pour l'année d'imposition 1992. Nous n'avons pas inclus les déclarations qui ont été produites en 1993 pour d'autres années ou celles de l'année d'imposition de 1992 qui ont subi une nouvelle cotisation.

L'échantillon comprend 1 050 niveaux socio-économiques (strates) qui ont été établis à l'aide de l'une des combinaisons suivantes possibles : la principale source de revenu, le lieu de résidence, le statut fiscal et le palier de revenu établi. Six strates spéciales visant les déclarants ayant des caractéristiques peu communes, sont constituées, en outre, des déclarants ayant un revenu total supérieur à 250 000 \$ ou ayant des réclamations ou des déductions très particulières et des non-résidents.

La principale source de revenu comprend le revenu d'emploi, le revenu de placements, le revenu agricole ou de pêche, le revenu d'entreprise et le revenu de profession libérale, comme la médecine, la loi, la dentisterie ou la comptabilité.

Le lieu de résidence comprend les régions urbaines et les régions rurales. Les régions urbaines sont les localités regroupées dans une région métropolitaine de recensement comptant 100 000 habitants ou plus, ou un noyau urbain comptant 10 000 habitants ou plus qui est défini comme étant le principal marché du travail. Les régions rurales sont toutes les localités qui ne sont pas comprises dans les régions urbaines.

Aux fins du statut fiscal et du palier de revenu total établi, nous avons classé les contribuables qui ont au moins un dollar d'impôt à payer dans l'un de quatre paliers de revenu et les contribuables n'ayant pas d'impôt à payer dans l'un de trois paliers de revenu.

Data capture

In each of the eight taxation centres, data capture operators analysed and captured data from returns in the sample. We took these data from returns, schedules, financial statements and the various information slips. Filers used the following four types of T1 returns for the 1992 taxation year:

- *General*;
- *Special* (condensed and simplified version of the *General*);
- *Short* (return requiring no calculation); and
- *65-Plus* (return for the elderly, requiring no calculation).

You will find copies of the *General* and the *Special* returns on pages 264 to 293. Please refer to them as necessary.

To identify and eliminate errors, we validated and checked the data before including them in the computer file.

Electronic filing

This year's sample includes 10% or 34,955 electronically filed returns. As the number of people who file electronically increases, so will the percentage of E-filed returns that we include in the sample. As a result, data that we previously transcribed from information slips will be lost. For example, with the elimination of the T4 slips, employer information is lost which affects the detail of information required to assign an occupation code to a return.

To make up for these missing values, we find another return with similar characteristics that is not included in the sample. The information contained in this return is then used to replace the missing data in the electronically filed return.

Confidentiality

To keep taxfiler information confidential, we suppressed data that referred to less than 10 taxfilers but included these data in the totals and subtotals. As well, we rounded counts of taxfilers to the nearest multiple of 10. For example, we rounded 104 to 110 and rounded 105 to 110. We also rounded totals and subtotals separately.

Saisie de données

Dans chacun des huit centres fiscaux, des commis ont fait l'analyse et la saisie des données provenant des déclarations faisant partie de l'échantillon. Nous avons tiré ces données des déclarations, des annexes, des états financiers ainsi que des différents feuillets. Les déclarants ont utilisé les quatre déclarations suivantes pour l'année d'imposition 1992 :

- la déclaration Générale;
- la déclaration *Spéciale* (version condensée et simplifiée de la déclaration Générale);
- la déclaration *Abrégée* (déclaration sans calcul);
- la déclaration *65 Plus* (déclaration sans calcul, destinée aux personnes âgées).

Vous pouvez consulter, au besoin, des exemplaires de ces déclarations aux pages 264 à 293.

Afin de relever et de corriger toute erreur, nous avons validé et vérifié les données avant de les verser au fichier.

Traitement électronique des données

L'échantillon de cette année comprend 34 955 déclarations de revenus transmises électroniquement, soit 10 pour 100 de notre échantillon. Lorsque le nombre de personnes nous faisant parvenir électroniquement leur déclaration de revenus augmentera, l'importance de celles-ci dans notre échantillon augmentera également. En outre, les informations apparaissant sur les feuillets de renseignement n'étant plus disponibles (par exemple, avec l'élimination des feuillets T4, nous n'avons plus accès à l'information sur les employeurs), cela rend plus difficile l'assignation d'un code d'occupation pour ces déclarations de revenus.

Aussi, afin de suppléer aux données manquantes, nous essayons de chercher une autre déclaration de revenus avec des caractéristiques semblables qui ne soit pas incluse dans l'échantillon. L'information contenue dans cette déclaration de revenus est alors utilisée afin de remplacer les données manquantes de la déclaration de revenus transmise électroniquement.

Règles de confidentialité

Afin de préserver la confidentialité des données des déclarants, nous avons supprimé les données qui se rapportent à moins de dix déclarants, mais nous les avons incluses dans les totaux et sous-totaux. En outre, nous avons arrondi le nombre de déclarants au multiple de dix le plus près. Par exemple, nous avons arrondi 104 à 100 et 105 à 110. Nous avons également arrondi les totaux et sous-totaux séparément.

Part II

Basic Tables

Description of tables

Partie II

Tableaux de base

Description des tableaux

Part II - Basic Tables

Description of Basic tables in Part II

In this part, basic Tables 2 through 6A indicate figures for 65 items grouped under source of income, deductions, non-refundable tax credits, and tax payable. In all of these tables, the column of items remains the same and only the classification variables differ. You will find a detailed description of each of these items on pages 236 to 260. For more information on classification variables, please see the section titled "Major classification variables" on pages 42 to 48.

In each table, we provide both the number of filers and the respective dollar amounts. In some cases, the total of the figures in the table may not match the shown total due to rounding or editing for confidentiality. Tables 2, 3, 4, 5, and 6 list statistics for all returns, and Tables 2A, 3A, 4A, 5A, and 6A show the figures for taxable returns. You can obtain data on the number of non-taxable returns by subtracting the figures in the "taxable returns" tables (2A, 3A, 4A, 5A, and 6A) from those in the "all returns" tables (2, 3, 4, 5, and 6).

Tables 1, 5, and 9 are the only tables to give data by province and territory (and Tables 1 and 5 for outside Canada). Table 1 presents general data by province, by territory, and outside Canada. It is the only table in the publication to offer statistics based on province or territory of taxation rather than province or territory of residence. Table 5 presents data for 65 items by city and place of residence. In Table 9, we show the six types of self-employment income reported. For each self-employment type, we present the number, the gross and the net for anyone who reported self-employment income and for all taxfilers who reported self-employment income as their major source of income. We also supply the total for each type.

Basic Table 1 - General statement by province and territory of taxation

This is the only table which provides data based on the province of taxation instead of province of residence. This table shows tax data by province and territory, and for returns from outside Canada. The column headings are:

- number of returns;
- total income assessed;
- total deductions;
- taxable income assessed;
- total non-refundable tax credits;
- net federal tax;
- net provincial tax;
- total tax payable;
- Canada Pension Plan (CPP) contributions by individuals; and
- Unemployment Insurance premiums.

We allocated the data for taxfilers to the province or territory where they lived on December 31, 1992, and to the province or territory they paid their taxes.

Partie II - Tableaux de base

Description des tableaux de base de la partie II

Dans cette partie, les tableaux de base 2 à 6A présentent des données sur les 65 postes ayant trait aux sources de revenus, aux déductions, aux crédits d'impôt non remboursables et à l'impôt à payer. Dans tous ces tableaux, les postes sont les mêmes; seules les variables de classement diffèrent. Vous trouverez une description détaillée de chacun de ces postes aux pages 237 à 261. Pour plus de renseignements sur les variables de classement, reportez-vous à la section intitulée «Principales variables de classement», aux pages 43 à 49.

Dans chaque tableau, nous indiquons à la fois le nombre de déclarants ainsi que le montant en question. Afin de préserver la confidentialité, les nombres ou les montants en dollars, ayant été arrondis ou modifiés, peuvent ne pas arriver aux totaux indiqués quand on les additionne. Les tableaux 2, 3, 4, 5 et 6 donnent les statistiques pour toutes les déclarations, tandis que les tableaux 2A, 3A, 4A, 5A et 6A donnent les statistiques pour les déclarations imposables. Vous pouvez obtenir des données sur les déclarations «non imposables» en soustrayant les éléments des tableaux pour «Déclarations imposables» (2A, 3A, 4A, 5A et 6A) des éléments des tableaux pour «Toutes les déclarations» (2, 3, 4, 5 et 6).

Les tableaux 1, 5 et 9 sont les seuls tableaux qui fournissent des données par province et territoire et les tableaux 1 et 5 pour l'extérieur du Canada. Le tableau 1 présente des données générales par province, par territoire et pour les déclarations venant de l'extérieur du Canada. Celui-ci est le seul tableau de la publication qui présente des données fondées sur la province ou territoire d'imposition au lieu de la province ou le territoire de résidence. Le tableau 5 présente des données pour 65 postes par ville et par lieu de résidence. Le tableau 9 fournit les six genres de revenu provenant d'un travail indépendant. Pour chaque genre, nous présentons le nombre, le revenu brut et le revenu net de tous ceux qui ont déclaré du revenu d'un travail indépendant ainsi que ceux qui ont déclaré du revenu d'un travail indépendant comme étant leur plus grande source de revenu et le total des deux.

Tableau 1 - État général par province et territoire d'imposition

Ce tableau est le seul tableau qui présente des données fondées sur la province d'imposition et non sur la province de résidence. Ce tableau renferme des données fiscales par province, par territoire et pour les déclarations venant de l'extérieur du Canada. On y retrouve les éléments suivants :

- le nombre de déclarations;
- le revenu total établi;
- les déductions totales;
- le revenu imposable établi;
- le total des crédits d'impôt non remboursables;
- l'impôt fédéral net à payer;
- l'impôt provincial net à payer;
- l'impôt total net à payer;
- les cotisations des particuliers au Régime de pensions du Canada;
- les cotisations à l'assurance-chômage.

Nous avons attribué les données pour les déclarants à la province ou au territoire où ils résidaient le 31 décembre 1992 et auquel ils ont payé l'impôt.

For multiple jurisdiction returns (e.g., returns of business people and professionals who earn income in more than one province or territory), we used the taxfiler's place of residence at the time of filing.

Data on individuals who lived outside Canada on December 31, 1992 appear on a separate line.

Tables 2 and 2A - Returns by total income class

These tables give information based on total income assessed. The tables start with a "Loss and nil" column, and provide figures for various income levels up to the "\$250,000 and over" class. The last column gives a grand total.

Given that certain types of income are not included in total income assessed because they are non-taxable, true economic income may be understated. An overstatement may be caused by other types of income that are grossed-up or gross income (such as dividends grossed-up to 125%). For a description of the income components, refer to Item 29, "Total income assessed," on page 242.

Tables 3 and 3A - Returns by occupation

These tables cover returns for 37 occupation groups.

Tables 4 and 4A - Returns by age and sex

These two tables deal with 14 age groups, beginning with the under-20 age group and ending with the 75 - and - over age group.

Tables 5 and 5A - Returns by city or place of residence

These tables classify tax returns according to the addresses listed on the taxfilers' returns.

Tables 6 and 6A - Returns by marital status and number of dependants

The number of dependants in these tables represents dependent children and other dependants claimed, including those for whom taxfilers claimed the "equivalent-to married" amount (see Item 43 on page 250).

Table 7 - All returns by age, sex, total income class, and occupation

This table classifies both taxable returns and all returns by age, sex, total income class, and occupation, using 10 broad occupation groups. The "Major classification variables" section on pages 42 to 48 tells what information we used from a return to determine the classification of a taxfiler.

This table presents the number of taxfilers in each category, total income assessed, taxable income assessed, non-refundable tax credits, and total tax payable. These items are defined in the same manner as the equivalent items in Tables 2 through 6A, and are described in the "Description of items" in Part II on pages 236 to 260. Please note that the grand total includes taxfilers whose age is not stated.

Pour les déclarations à administrations multiples (par exemple, les déclarations des gens d'affaires et des membres de profession libérale qui gagnent des revenus dans plus d'une province ou territoire), nous avons utilisé la province de résidence du déclarant à la date de production de la déclaration.

Les données sur les particuliers qui résidaient à l'extérieur du Canada le 31 décembre 1992 apparaissent à une ligne séparée.

Tableaux 2 et 2A - Toutes les déclarations selon le palier le revenu total

Ces tableaux fournissent des données fondées sur le revenu total établi. La première colonne des tableaux porte l'en-tête «Perte et néant». Les tableaux fournissent des données pour divers paliers de revenu jusqu'à un maximum de 250 000 \$. La dernière colonne indique le total global.

Étant donné que certains types de revenus ne sont pas inclus dans le revenu total établi parce qu'ils ne sont pas imposables, le revenu économique réel peut être sous-évalué. Il peut être également sur-évalué parce que certains types de revenus sont majorés ou bruts (tels les dividendes majorés à 125 %). Pour plus d'information, reportez-vous à la description du poste 29 «Revenu total établi», à la page 243.

Tableaux 3 et 3A : Toutes les déclarations selon l'occupation

Ces tableaux traitent des déclarations ayant trait aux 37 groupes d'occupation.

Tableaux 4 et 4A : Toutes les déclarations selon l'âge et le sexe

Ces deux tableaux traitent des 14 groupes d'âge, allant du groupe des moins de 20 ans jusqu'à celui des 75 ans ou plus.

Tableau 5 et 5A - Toutes les déclarations selon la ville ou le lieu de résidence

Dans ces tableaux, nous avons classé les déclarations en fonction de l'adresse indiquée dans la déclaration du déclarant.

Tableau 6 et 6A - Toutes les déclarations selon l'état civil et le nombre de personnes à charge

Dans ces tableaux, le nombre de personnes à charge comprend le nombre d'enfants à charge et d'autres personnes à charge pour lesquels un déclarant demande une déduction. Cela inclut aussi les personnes pour lesquelles le déclarant demande «l'équivalent du montant de marié(e)» (voir la description du poste 43 à la page 251).

Tableau 7 - Toutes les déclarations selon l'âge, le sexe, le palier de revenu total et l'occupation

Dans ce tableau, nous classons les déclarations imposables et toutes les déclarations selon l'âge, le sexe, le palier de revenu total et dix groupes d'occupation généraux. La section «Principales variables de classement» aux pages 43 à 49 indique quelles données nous avons utilisées pour déterminer le classement d'un déclarant.

Ce tableau présente des données sur le nombre de déclarants dans chaque catégorie, le revenu total établi, le revenu imposable établi, les crédits d'impôt non remboursables et l'impôt total à payer. Ces postes sont définis de la même manière que les postes équivalents des tableaux 2 à 6A et sont décrits à la section «Description des postes» aux pages 237 à 261. Veuillez noter que le total global inclut les déclarants qui n'ont pas indiqué leur âge.

Table 8 - Returns by occupation and total income class

This table gives information for all returns and taxable returns by total income class according to the 37 occupation groups. The sections titled "Income classification" and "Occupation classification" on pages 42 and 44 respectively describe the method used to assign an occupation code and an income range.

The table presents the number of taxfilers, total income assessed, taxable income assessed, non-refundable tax credits, and total tax payable by income range for each occupation. These items are the same as the Items 29, 40, 56, and 59 in Tables 2 through 6A.

Table 9 - Distribution of gross and net self-employment income by province and territory

This table provides data for each province and territory such as the number of returns, the gross and the net amounts for each of the 6 self-employment income types. Each type is divided into two groups: one shows all taxfilers who reported self-employment income and the other shows only taxfilers who reported self-employment income as their largest source of income.

We obtained the gross income from the financial statements attached to the return. In some cases, we could not determine gross income. For each specific type of income, we compared the gross to the related net income for cases with known gross and net amounts. We then estimated the gross income for unknown cases according to the ratio obtained from the known cases. When a partnership venture earns a self-employment income, we tabulated only the taxfiler's share of the gross and net incomes.

Please note that we included returns with mailing addresses outside Canada in the grand total.

Table 10 - All returns by personal amounts and total income class

This table tabulates all returns, with allowed personal amounts, by total income class. We took the data from the return's "Personal amounts" section on page 2 and from Schedule 6. The description of items 41 to 44 on page 250 explains the non-refundable tax credit items this table presents.

Table 10 has three subtables. The first subtable contains information on taxfilers claiming the basic, age, and married or equivalent amounts. The maximum for the married amount or the married equivalent amount is \$5,380. When the spouse's or dependant's net income is more than \$538 without exceeding \$5,918, we calculated the deduction by subtracting the net income from \$5,918.

The second subtable contains data on the number of taxfilers who made a claim for dependent children, the number of dependants claimed, and the maximum or reduced amounts claimed. A taxfiler could claim \$417 for each of the first two children, and \$834 for each additional child. However, the child's net income could reduce this claim.

The third subtable contains the same type of information as the second except that it concerns a taxfiler who is claiming an amount for a physically or mentally impaired dependant. Taxfilers could claim a maximum of \$1,583 for this, less the dependant's net income.

Tableau 8 - Toutes les déclarations selon l'occupation et le palier de revenu total

Ce tableau présente des données sur les déclarations imposables et sur toutes les déclarations pour les 37 groupes d'occupation selon le palier de revenu total. Reportez-vous aux sections «Classement selon le revenu» et «Classement selon l'occupation» aux pages 43 et 45 respectivement pour plus d'information sur les méthodes utilisées pour assigner un code d'occupation et un palier de revenu.

Le nombre de déclarants, le revenu total établi, le revenu imposable établi, les crédits d'impôt non remboursables et l'impôt total net à payer selon le palier de revenu et l'occupation figurent dans ce tableau. Ces postes sont définis de la même manière que les postes équivalents 29, 40, 56 et 59 des tableaux 2 à 6A.

Tableau 9 - Répartition du revenu brut et du revenu net par province ou territoire

Ce tableau fournit des données par province et territoire telles que le nombre de déclarations, les montants brut et net pour chacun des six genres de revenu d'un travail indépendant. Chaque genre est divisé en deux groupes; ceux qui déclarent un revenu de travail indépendant et ceux dont la principale source de revenu provient d'un travail indépendant.

Nous avons tiré le revenu brut des états financiers annexés à la déclaration. Dans certains cas, nous n'avons pu déterminer le revenu brut. Nous avons donc établi, pour chaque type de revenu, un rapport entre le revenu brut et le revenu net, en nous basant sur des cas où les deux sont connus. Nous avons alors estimé le revenu brut en utilisant le rapport obtenu. Lorsque le revenu d'un travail indépendant provient d'une société, seules la part de revenus bruts et la part de revenus nets du déclarant sont incluses dans le calcul.

Veuillez noter que nous avons inclus les déclarations portant une adresse postale à l'extérieur du Canada dans le total global.

Tableau 10 - Toutes les déclarations selon les montants personnels et le palier de revenu total

Dans ce tableau, toutes les déclarations faisant état de montants personnels sont réparties par palier de revenu total. Les données sont tirées de la section intitulée «Montants personnels», à la page 2, et de l'annexe 6 de la déclaration. La description des postes 41 à 44 à la page 251 explique les crédits d'impôt non remboursables figurant dans ce tableau.

Le tableau 10 est divisé en trois sous-tableaux. Le premier sous-tableau présente des données sur les déclarants ayant déclaré soit le montant personnel de base, le montant en raison de l'âge ou le montant de marié(e) ou l'équivalent du montant de marié(e). Le maximum pour le montant de marié(e) ou l'équivalent du montant de marié(e) est de 5 380 \$. Lorsque le revenu net du conjoint ou de la personne à charge dépasse 538 \$ mais sans dépasser 5 918 \$, le revenu net est soustrait de 5 918 \$ pour calculer la déduction.

Le deuxième sous-tableau fournit des données sur le nombre de déclarants ayant déclaré des enfants à charge, le nombre de personnes à charge déclarées et les montants maximums ou réduits demandés. Le maximum qui peut être déclaré est de 417 \$ pour les deux premiers enfants et de 834 \$ pour chaque autre enfant. Ce montant peut être réduit en fonction du revenu net de l'enfant.

Le troisième sous-tableau présente le même genre de données que le deuxième sous-tableau, sauf qu'il concerne les déclarants ayant demandé un montant pour des personnes à charge ayant une déficience physique ou intellectuelle. Le maximum pouvant être déclaré est de 1 583 \$, mais ce montant peut être réduit en fonction du revenu net de la personne à charge.

**Table 11 - All returns with
allowed child care expenses**

This table presents data on filers who claimed child care expenses. This information comes from Form T778, calculation of *Child Care Expenses Deduction*. Three sections make up this table -- child care expenses claimed by males, those claimed by females, and the combined total of child care expenses claimed by both males and females. Each section shows statistics, by total income class, for the

- number claiming;
- number of children claimed;
- total payment for care;
- allowable child care deductions; and
- number deducting under limitations A, B, C, and D.

**Table 12 - All returns with
taxable capital gains by total
income class and
by occupation**

This table provides data on individuals who report taxable capital gains. It presents a variety of information such as type of gain, income class, and taxfilers' occupations. We collected this data from Schedule 3, *Summary of Dispositions of Capital Property*, of the tax return. We have also presented here a list of the variables that the table uses, along with the corresponding line of the schedule or return.

Table	Line from Schedule 3
Gain or loss on shares	513 and 520
Gain or loss on real property	516 and 522
Gain or loss on bonds or other properties	528
All other gains or losses	530, 531, 533, and 535
Total amount of reserve	538
Total gain and loss from all sources	513, 516, 520, 522, 528, 530, 531, 533, 535, and 538
Taxable capital gains on disposition of property	543 and 544
	Line of the T1 Return
Total taxable capital gains	127
Capital gains deduction	254

Tableau 11 - Toutes les déclarations faisant état de frais de garde d'enfants admissibles

Ce tableau fournit des données sur les déclarants qui ont déclaré des frais de garde d'enfants. Les renseignements sont tirés de la formule T778, *Calcul de la déduction de frais de garde d'enfants*. Le tableau se divise en trois parties, soit les frais de garde déclarés par un homme, ceux déclarés par une femme, ainsi que le total des frais. Dans chaque partie figurent des statistiques en fonction du palier de revenu total sur :

- le nombre de demandes;
- le nombre d'enfants visés;
- le montant total versé pour la garde d'enfants;
- les déductions admises;
- le nombre de déductions en vertu des limites A, B, C et D.

Tableau 12 - Toutes les déclarations comportant des gains en capital imposables selon le palier de revenu total et l'occupation

Ce tableau fournit des renseignements sur les particuliers qui déclarent des gains en capital. Vous y trouverez une foule de renseignements, tant sur le type de gains que sur le palier de revenu ou le genre d'occupation du déclarant. Les données sont extraites de l'annexe 3, Sommaire des dispositions de biens *en immobilisation*, de la déclaration. Vous trouverez ci-dessous une liste des différentes variables utilisées dans le tableau avec le numéro des lignes correspondantes de l'annexe ou de la déclaration.

Tableau	Lignes de l'annexe 3
Gain ou perte sur actions	513 et 520
Gain ou perte sur biens immeubles	516 et 522
Gain ou perte sur obligations et autres biens	528
Tous les autres gains ou pertes	530,531,533 et 535
Montant total des réserves	538
Total des gains ou pertes en capital de toute provenance	513,516,520,522,528, 530,531,533,535 et 538
Gains en capital imposables d'une disposition de biens	543 et 544
Lignes de la déclaration T1	
Total des gains en capital imposables	127
Déduction pour gains en capital	254

Table 13 - Child tax credit by marital status, number of eligible children, and net income class for family and filer

This table provides data on filers who are entitled to claim a child tax credit. Besides marital status, number of children, and net income range, you will find data on the number of taxfilers who claimed the credit as well as on the family and the filer net income.

You will also find data on the number of taxfilers who received the child tax credit prepayment with the corresponding amount, the number of taxfilers who received the refundable child tax credit with the corresponding amount, and the total credit, taking into account the prepayment.

We classified the "not married" taxfilers as single, widowed, divorced, separated, or unspecified. The total family net income includes the filer's net income, the spouse's net income, other supporting person's net income, as well as certain non-taxable income. We take this information directly from Schedule 7, *Child Tax Credit*, of the return. The column showing the total tax credit allowed equals the child tax credit prepayment, plus the refundable child tax credit claimed on the return, minus the recovery of the child tax credit overpayment.

We based the income class breakdowns on family and filer net incomes. The income classes highlight the subtotal of "under \$26,000." We chose this level as it is closest to the base amount of \$25,921 stated in Part B of Schedule 7, which limits the amount of credit allowed a taxfiler.

Table 13S - Additional child tax credit items by family and filer net income class

This table shows the number of child tax credits allowed, the number of children eligible for the child tax credit, the number of children eligible for the supplement, the amount of the allowed supplement, and the total child tax credit allowed.

The supplement is \$213 for each child under 7, but in some instances we reduce this by a portion of the child care expenses. We included the supplement, where applicable, in the advance child tax credit cheques issued in November 1992.

Table 14 - Selected items by total income class

You will find in this table additional components of income, deductions, and tax credits. These components are from the 65 items used in Basic Tables 2 through 6, which include more than one variable. For example, "Other Income," (Item 28) includes, among other things, alimony income and multiple-unit residential buildings (MURB) net income. We show these two items in this table as independent items.

We classified taxable and all returns by total income class. The table indicates the number of taxfilers and the corresponding amounts for 21 other items not included in the 65 items. You can obtain information on non-taxable returns by subtracting taxable returns from all returns for the various components.

Tableau 13 - Crédit d'impôt pour enfants selon l'état civil, le nombre d'enfants admissibles et le palier de revenu net de la famille et du déclarant

Ce tableau contient des données sur les déclarants qui ont droit au crédit d'impôt pour enfants. Outre l'état civil, le nombre d'enfants et le palier de revenu net, vous y trouverez des données sur le nombre de déclarants ayant demandé le crédit, le revenu net de ces déclarants et le revenu familial net.

Il contient aussi des données sur le nombre de déclarants ayant reçu le versement anticipé du crédit d'impôt pour enfants, le nombre de déclarants ayant reçu le crédit d'impôt pour enfants remboursable, les montants correspondants ainsi que le total du crédit.

La catégorie «Non marié» comprend les déclarants dont l'état civil est célibataire, veuf, divorcé, séparé ou n'est pas précisé. Le revenu total net de la famille comprend le revenu net du déclarant, celui du conjoint, celui des autres personnes assumant les frais d'entretien, de même que certains revenus non imposables. Ces données sont tirées de l'annexe 7, Crédit d'impôt pour enfants, de la déclaration. La colonne indiquant le crédit total admissible correspond au versement du crédit d'impôt pour enfants, plus le crédit d'impôt pour enfants remboursable demandé dans la déclaration, moins la récupération du paiement en trop du crédit d'impôt pour enfants.

La ventilation des paliers de revenu est fondée sur les revenus nets de la famille et du déclarant. La colonne «Palier de revenu net» comprend un sous-total de 26 000 \$. Nous avons choisi ce niveau parce qu'il se rapproche le plus du montant de base de 25 921 \$ indiqué dans la partie B de l'annexe 7, qui limite le montant du crédit auquel a droit un déclarant.

Tableau 13S - Postes additionnels pour le crédit d'impôt pour enfants selon le palier de revenu net de la famille et du déclarant

Ce tableau donne le nombre de crédits d'impôt pour enfants auxquels a droit un déclarant, le nombre d'enfants admissibles aux fins du crédit, le nombre d'enfants admissibles aux fins du supplément et le montant admis, ainsi que le montant total du crédit d'impôt pour enfants.

Un supplément de 213 \$ est versé pour chaque enfant âgé de moins de sept ans. Dans certains cas, nous réduisons le supplément d'une fraction des frais de garde d'enfants. Nous avons inclus le supplément, lorsqu'applicable, dans le chèque de versement anticipé du crédit d'impôt pour enfants envoyé en novembre 1992.

Tableau 14 - Postes choisis selon le palier de revenu total

Vous trouverez dans ce tableau des éléments supplémentaires de revenus, de déductions et de crédits d'impôt. Les postes dans ce tableau sont tirés des 65 postes des tableaux de base 2 à 6A, qui comprennent plus d'une variable. Par exemple, les «Revenus divers» (poste 28) comprennent notamment les pensions alimentaires et le revenu net provenant d'un immeuble résidentiel à logements multiples (IRLM). Dans ce tableau, ces deux postes sont indiqués séparément.

Nous avons classé les déclarations imposables et toutes les déclarations selon le palier de revenu total. Le tableau présente le nombre de contribuables ainsi que le montant correspondant pour 21 postes. Pour obtenir des données sur les déclarations non imposables, vous n'avez qu'à soustraire les déclarations imposables de toutes les déclarations pour les divers éléments.

Description of selected items in Table 14

Selected income items

Partnership income: limited or non-active partners only (attach a completed Schedule 5)	Net	122			•
Rental income	Gross	160		Net	126
Taxable capital gains (attach a completed Schedule 3)					127
Alimony or separation allowance income					128
Registered retirement savings plan income (attach all T4RSP slips)					129
Other income (see line 130 in the guide)	Specify:				130

Partnership income for limited or non-active partners - Line 122 of the return

This is the net income or loss from a limited partnership, or a partnership in which the filer was not actively engaged. As well, the filer was not engaged in a business similar to that carried on by the partnership.

Alimony or separation allowance income - Line 128 of the return

This is the alimony or separation payments to the filer. It includes child support.

Net scholarship and bursary income

This is the net amount received as scholarships, fellowships, bursaries, and research grants. Line 130, "Other income," of the return includes this amount.

Net multiple-unit residential buildings (MURB) income

This is the net income or loss from a MURB. Line 126, "Rental income," of the return includes this amount, among others.

In Basic Tables 2 through 6A of this publication, we added all MURB income to Item 28, "Other income," rather than to rental income. This table indicates MURBs separately.

Net foreign income

This is the net amount of foreign income, in Canadian dollars, reported on line 508, of Schedule 1 of the return.

Selected deduction items

Allowable business investment losses	217			•
Moving expenses (attach a completed Form T1-M)	219			•
Alimony or separation allowance paid	220			•

Allowable business investment losses - Line 217 of the return

Such losses may occur when the taxfiler disposes of certain capital properties at a loss, such as shares or certain bad debts of a small business corporation.

Description des postes choisis du tableau 14

Postes de revenus choisis

Revenus de société : associés commanditaires ou non engagés de façon active (remplissez et incluez l'annexe 5)	Nets	122		(•)
Revenus de location	Bruts	160		
	Nets	126		(•)
Gains en capital imposables (remplissez et incluez l'annexe 3)		127		
Pension alimentaire ou allocation de séparation		128		(•)
Revenu d'un régime enregistré d'épargne-retraite (annexez tous les feuillets T4RSP)		129		(•)
Autres revenus (consultez le guide à la ligne 130) Précisez :		130		(•)

Revenus de société-associés commanditaires ou non engagés de façon active - Ligne 122 de la déclaration.

Le montant indiqué à ce poste est le revenu net ou la perte nette d'une société en commandite ou d'une société à laquelle le déclarant ne participait pas activement à l'exploitation, ni à celle d'une entreprise semblable.

Pension alimentaire ou allocation de séparation - Ligne 128 de la déclaration

Il s'agit des montants versés au déclarant à titre de pension alimentaire, d'allocation de séparation ou les paiements versés pour le soutien des enfants.

Revenus nets de bourses d'études et d'entretien

Il s'agit du montant net reçu comme bourses d'études, de perfectionnement et d'entretien et comme subventions de recherches. Ce montant est inclus à la ligne 130, *Autres revenus*, de la déclaration.

Revenus nets d'immeubles résidentiels à logements multiples (IRLM)

Il s'agit du revenu net ou de la perte nette provenant d'un IRLM. Ce montant est inclus à la ligne 126, *Revenus de location*, de la déclaration.

Dans les tableaux de base 2 à 6A de cette publication, nous avons inclus tout revenu provenant des IRLM dans les «Revenus divers» du poste 28 plutôt que dans les revenus de location. Dans ce tableau, les revenus d'IRLM sont indiqués séparément.

Revenu étranger net

Il s'agit du montant net de revenu étranger, indiqué en dollars canadiens, qui est déclaré à la ligne 508 de l'annexe 1 de la déclaration.

Postes de déductions choisis

Pertes déductibles au titre d'un placement d'entreprise	217		(•)
Frais de déménagement (remplissez et annexez la formule T1-M)	219		(•)
Pension alimentaire ou allocation de séparation versée	220		(•)

Pertes déductibles au titre d'un placement d'entreprise - Ligne 217 de la déclaration

Un déclarant peut subir une perte de ce genre lorsqu'il dispose d'actions ou de certaines mauvaises créances d'une corporation exploitant une petite entreprise.

Moving expenses - Line 219 of the return

A taxfiler may deduct moving expenses if:

- the move was to start a job or business, or to attend full-time courses;
- the move brought the taxfiler at least 40 km closer to the taxfiler's place of work or study; and
- the move was made within Canada.

Alimony or separation allowance paid - Line 220 of the return

This is the allowed alimony or separation allowance that the taxfiler paid. It includes child support.

V - Exploration and development expenses (see line 224 in the guide)

Canadian and foreign exploration, development expenses and oil and gas property expenses, other than flow-through share expenses, of a partnership described at line 122

Resource expenses incurred as a result of the acquisition of a flow-through share (attach T101 or T102 Supplementaries)

Total exploration and development expenses (enter on line 224 on page 2 of your return) 224

Exploration and development expenses - Line 224 of the return, or Part V of Schedule 5

This is a deduction for expenses that taxfilers can claim if they were investors or non-active participants, in a petroleum, natural gas, or mining venture.

Accumulated forward averaging amount withdrawal (attach a completed Form T581)

237

Add lines 236 and 237.

239

Employee home relocation loan deduction (from all T4 slips)

248

248

Stock option and shares deductions

249

249

Other payments deduction (enter the amount from line 147)

250

250

Limited partnership losses of other years

251

251

Non-capital losses of other years

252

252

Net capital losses of other years (1972 to 1991)

253

253

Forward-averaging amount withdrawal - Line 237 of the return

The accumulated forward-averaging amount withdrawal is all, or any portion of, the amounts previously elected to forward average. The withdrawal amount is indexed to reflect changes in the Consumer Price Index. The taxable income includes the amount the filer elects to withdraw, and as such the taxfiler pays tax on it at the usual rate.

Forward-averaging is no longer available, and filers must withdraw all previously averaged amounts before 1998. However, the taxfiler can claim federal and provincial forward-averaging tax credits.

Stock option and shares deductions - Line 249 of the return

In 1992, filers could deduct 25% of the amount of stock option benefits.

Non-capital losses of other years - Line 252 of the return

Taxfilers may have non-capital losses from employment, business, or property if the loss was more than their income from all other sources in that year. These losses also include the unused portion of some allowable business investment losses.

Frais de déménagement
Ligne 219 de la déclaration

Un déclarant peut avoir le droit de déduire ses frais de déménagement s'il remplit les conditions suivantes :

- il a déménagé pour occuper un emploi, exploiter une entreprise ou suivre des cours à plein temps;
- il a déménagé pour se rapprocher d'au moins 40 kilomètres de son lieu de travail ou d'études;
- le déménagement s'est fait d'un endroit à l'autre au Canada.

Pension alimentaire ou allocation de séparation versée
Ligne 220 de la déclaration

Il s'agit de la somme que le déclarant a payée à titre de pension alimentaire, d'allocation de séparation ou les paiements versés pour le soutien des enfants.

Frais d'exploration et d'aménagement (consultez le guide à la ligne 224)

Frais d'exploration et d'aménagement au Canada et à l'étranger et frais à l'égard de biens canadiens et étrangers relatifs au pétrole et au gaz, sauf s'il s'agit de frais relatifs à des actions accréditives engagés par une société mentionnée à la ligne 122

Frais relatifs à des ressources engagés par suite de l'acquisition d'une action accréditive (annexez le feuillet T101 ou T102)

Total des frais d'exploration et d'aménagement (inscrivez ce montant à la ligne 224 de votre déclaration) 224

Frais d'exploration et d'aménagement - Ligne 224
de la déclaration ou la partie V de l'annexe 5

Si le déclarant a investi dans une entreprise pétrolière, une entreprise de gaz naturel ou une entreprise minière et qu'il ne prenait pas une part active dans son exploitation, il peut bénéficier d'une déduction pour les frais qu'il a engagés.

Retrait du montant d'étalement accumulé (remplissez et annexez la formule T581)

237

Additionnez les montants des lignes 236 et 237.

239

Déduction pour prêts à la réinstallation d'employés (selon tous les feuillets T4)

248

(•)

Déductions pour options d'achat d'actions et pour actions

249

(•)

Déduction pour autres paiements (inscrivez le montant de la ligne 147)

250

(•)

Pertes d'autres années d'une société en commandite

251

(•)

Pertes autres que des pertes en capital d'autres années

252

(•)

Pertes nettes en capital d'autres années (1972 à 1991)

253

(•)

Retrait du montant d'étalement - Ligne 237
de la déclaration

Le retrait du montant d'étalement accumulé correspond à la totalité ou à une partie de tous les montants qui ont déjà été étalés. Ce montant est indexé pour tenir compte des changements dans l'indice des prix à la consommation. Le montant que le déclarant choisit de retirer est inclus dans le revenu imposable et imposé au taux normal en vigueur.

Il n'est plus possible d'étaler le revenu. Les déclarants doivent retirer les montants déjà étalés avant 1998. Le déclarant peut cependant se prévaloir des crédits provinciaux et fédéraux d'impôt pour étalement du revenu.

Déductions pour options d'achat d'actions et pour actions
Ligne 249 de la déclaration

Le pourcentage déductible du montant des options d'achat d'actions était de 25 % en 1992.

Pertes autres que des pertes en capital d'autres années - Ligne 252 de la déclaration

Il peut y avoir une perte autre qu'une perte en capital si le déclarant a subi une perte provenant d'un emploi, d'une entreprise ou d'un bien dont le montant dépasse le revenu de toute autre provenance pour cette année-là. La partie non déduite de certaines pertes déductibles au titre d'un placement d'entreprise est aussi une perte autre qu'une perte en capital.

Non-capital losses after 1982 can be carried back three years or forward seven years. Farming and fishing losses after 1982 can be carried back up to three years or forward up to 10 years.

**Net capital losses of other years
- Line 253 of the return**

Within certain limits, taxfilers may have deducted all or a portion of their net capital losses of other years that they had not applied in a previous year. They may have carried net capital losses for 1992, other than from dispositions of listed personal property, back three years or forward until these losses have been fully applied.

Selected tax credit items

Disability amount (claim \$4,233, see line 316 in the guide)	316		(•)
Disability amount transferred from a dependant other than your spouse	318		(•)
Tuition fees (attach Form T2202A or receipts)	320		(•)
Education amount (attach Form T2202 or T2202A)	322		(•)
Tuition fees and education amount transferred from a child (attach Form T2202 or T2202A)	324		(•)

**Disability amount for self -
Line 316 of the return**

In 1992, the maximum claim allowed per disabled taxfiler was \$4,233. A spouse or supporting person may claim any portion not used to reduce federal tax to zero.

**Disability amount for
dependant other than spouse
- Line 318 of the return**

In certain cases, the taxfiler can claim the unused portion of a dependant's disability amount.

**Tuition fees for self - Line 320
of the return**

Taxfilers who were students at a designated educational institution can claim any tuition fees over \$100. Spouses or supporting individuals of these students can claim any part of the tuition fees the student does not claim.

**Education amount for self -
Line 322 of the return**

Taxfilers can claim \$80 for each whole or part month when they were in full-time attendance at a designated educational institution. A taxfiler's spouse or a person who supports a taxfiler can claim any portion which the filer does not use to reduce his or her federal tax to zero.

**Tuition fees and education
amount transferred from child -
Line 324 of the return**

If a student does not use all of the tuition fees and education amount to reduce his or her federal tax to zero, then the parents or grandparents can claim the unused part, to a maximum of \$4,000 per child.

Federal political contribution tax credit	Total contributions	409		(•)
Allowable tax credit (from the calculation at line 410 in the guide)		410		•
Investment tax credit (attach a completed Form T2038 (IND))		412		•

Les pertes autres que les pertes en capital subies après 1982 peuvent être reportées sur les trois années précédentes et sur les sept années suivantes. Les pertes agricoles et les pertes de pêche subies après 1982 peuvent être reportées sur les trois années précédentes et sur les dix années suivantes.

Pertes nettes en capital d'autres années - Ligne 253 de la déclaration

S'il respecte certaines conditions, le déclarant peut déduire la totalité ou une partie des pertes en capital nettes d'autres années qui n'ont pas été déduites pour une année antérieure. Les pertes en capital nettes de 1992, autres que les pertes résultant de la disposition de biens personnels désignés, peuvent être reportées sur les trois années précédentes et sur les années suivantes, jusqu'à ce qu'elles soient épuisées.

Listes de crédits d'impôt choisis

Montant pour personnes handicapées (inscrivez 4 233 \$, consultez le guide à la ligne 316)	316		(*)
Montant pour personnes handicapées transféré d'une personne à charge autre que votre conjoint	318		(*)
Frais de scolarité (annexez la formule T2202A ou les reçus)	320		(*)
Montant relatif aux études (annexez la formule T2202 ou T2202A)	322		(*)
Frais de scolarité et montant relatif aux études transférés d'un enfant (annexez la formule T2202 ou T2202A)	324		(*)

Montant pour personnes handicapées - Ligne 316 de la déclaration

En 1992, un déclarant handicapé pouvait demander une déduction maximale de 4 233 \$. Toute portion du montant qu'un déclarant n'a pas utilisée pour réduire son impôt fédéral à zéro peut être transférée au conjoint ou à la personne assumant les frais d'entretien.

Montant pour une personne handicapée à charge autre que votre conjoint - Ligne 318 de la déclaration

Dans certains cas, le déclarant peut demander dans sa propre déclaration la partie inutilisée du montant pour personnes handicapées d'une personne à charge.

Frais de scolarité - Ligne 320 de la déclaration

Si le déclarant étudie dans un établissement d'enseignement agréé, il peut déduire ses frais de scolarité, si ces derniers sont supérieurs à 100 \$. Il est possible que le déclarant puisse transférer la partie inutilisée de ses frais de scolarité à une personne assumant les frais d'entretien ou au conjoint.

Montant relatif aux études pour vous-même - Ligne 322 de la déclaration

Un montant de 80 \$ peut être déduit pour chaque mois complet ou partiel pendant lequel un déclarant fréquentait à plein temps un établissement d'enseignement agréé. Toute partie du montant que le déclarant n'a pas utilisée pour réduire son impôt fédéral à zéro peut être déduite par le conjoint ou par la personne assumant les frais d'entretien.

Frais de scolarité et montant relatif aux études transférés à un enfant - Ligne 324 de la déclaration

Lorsqu'un étudiant n'a pas besoin de tous ses frais de scolarité et du montant relatif aux études pour réduire son impôt fédéral à zéro, il peut transférer la partie inutilisée, jusqu'à concurrence de 4 000 \$ (par enfant), à ses parents ou à ses grand-parents.

Total de vos contributions politiques fédérales (annexez les reçus)	409		(*)
Crédit d'impôt pour contributions politiques fédérales (selon le calcul dans le guide à la ligne 410)	410		•
Crédit d'impôt à l'investissement (remplissez et annexez la formule T2038 (IND))	412		•

Federal political contribution tax credit - Line 410 of the return

A taxfiler can claim a tax credit for contributions made to a registered federal political party or to a candidate for election to the House of Commons. In 1992, maximum allowable federal political contribution tax credit was \$500.

Federal investment tax credit - Line 412 of the return

This is any amount claimed for investments, such as acquiring certain new buildings, machinery, or equipment to be used in qualifying activities such as farming, fishing, logging, or manufacturing. This credit is calculated on Form T2038, *Investment Tax Credit*.

Subtract: Federal foreign tax credit (make a separate calculation for each foreign country). \odot

(a) Income tax or profits tax paid to a foreign country 507 _____ •

\odot
(b) $\frac{\text{net foreign income } \uparrow}{\text{net income} \uparrow \uparrow}$ 508 _____ \times $\left(\begin{array}{l} \text{"Basic federal tax" } \uparrow \uparrow \uparrow \text{ plus} \\ \text{any dividend tax credit} \end{array} \right)$ _____ $=$ _____

\uparrow Net foreign income must be reduced by any foreign income exempt under a tax treaty (line 256).

$\uparrow \uparrow$ Net income (line 236) (or if you filed a Form T581 election, use line 7 of that form; if negative, enter "0") minus any capital losses of other years allowed (line 253), employee home relocation loan deduction (line 248), stock option and shares deductions (line 249), other payments deduction (line 250), capital gains deduction (line 254) and any foreign income exempt under a tax treaty (line 256).

$\uparrow \uparrow \uparrow$ Basic federal tax (line 506) must be reduced by any tax adjustments for CPP/QPP disability benefits for previous years (line 500).

Federal foreign tax credit - Line 507 of Schedule 1

A filer can deduct a foreign tax credit from the federal tax payable for foreign income or profits taxes. Certain tax treaties may affect the eligibility for this credit.

**Crédit d'impôt pour contribu-
tions politiques fédérales - Ligne
410 de la déclaration**

Un déclarant peut demander un crédit d'impôt s'il a fait des contributions à un parti politique fédéral enregistré ou à un candidat à la députation de la Chambre des communes. Le crédit d'impôt maximum admissible pour contributions politiques fédérales était de 500 \$ en 1992.

**Crédit d'impôt à
l'investissement - Ligne 412
de la déclaration**

Il s'agit d'un montant déduit pour des investissements comme l'acquisition de certains immeubles, de certaines machines ou de certaines pièces d'équipement devant servir pour des activités admissibles, telles que l'agriculture, la pêche, l'exploitation forestière ou la fabrication. Pour calculer ce crédit, un contribuable peut utiliser la formule T2038, *Crédit d'impôt à l'investissement*.

Moins : Crédit fédéral pour impôt étranger – Faites un calcul distinct pour chaque pays (*)

a) Impôt sur le revenu ou sur les bénéfices payé à un pays étranger 507

Revenu ⊙

b) étranger net † 506 X (Impôt fédéral) =

Revenu net †† de base †††

† Déduisez la partie du revenu étranger net qui n'est pas imposable selon une convention fiscale (compris à la ligne 256).

†† Le revenu net est le montant de la ligne 236 (ou si vous avez rempli la formule T581, le montant qui y figure à la ligne 7; s'il est négatif, inscrivez «0») moins les déductions pour les pertes en capital d'autres années (ligne 253), pour les prêts à la réinstallation d'employés (ligne 248), pour les options d'achat d'actions et les actions (ligne 249), pour autres paiements (ligne 250), pour les gains en capital (ligne 254) et pour le revenu étranger qui n'est pas imposable selon une convention fiscale (compris à la ligne 256).

††† Ajoutez à l'impôt fédéral de base (ligne 506) le crédit d'impôt fédéral pour dividendes (ligne 502) et déduisez tout rajustement d'impôt visant les prestations d'invalidité reçues du RPC ou du RRQ pour les années antérieures (compris à la ligne 500).

**Crédit fédéral pour impôt
étranger - Ligne 507 de
l'annexe 1**

Un déclarant peut déduire de son impôt fédéral à payer, un crédit fédéral pour impôt étranger à l'égard de l'impôt payé sur les revenus ou les profits étrangers. L'admissibilité au crédit peut être affectée par certaines conventions fiscales.

Major classification variables

We used tax status, income, occupation, age, sex, place of residence, marital status, province, and territory as variables in one or more of the tables in this publication. This section describes each of these variables in detail.

Tax status classification

Taxable or non-taxable

We considered a return "taxable" if there was at least one dollar of tax payable. When the sum of federal tax and provincial tax is equal to or less than zero, we considered the return "non-taxable."

We classified some returns as "taxable" even when the return showed a total income less than the allowable basic personal amount of \$6,456. This happened for:

- returns filed by certain non-residents for income earned in Canada which is not subject to personal amounts;
- individuals resident in Canada for only part of a taxation year. These individuals paid tax on the income they earned during their period of residence in Canada, and they are therefore entitled to only the proportion of the tax credits for that period;
- individuals subject to the minimum tax; and
- individuals who withdraw a forward-averaging amount.

A small proportion of individuals classified into the upper income ranges use a variety of deductions and tax credits which may result in their achieving a non-taxable status. Among the deductions most used by these taxpayers to reduce taxable income are carrying charges (such as interest paid to earn investment income), business or farm losses of previous years and allowable business investment losses.

Furthermore, filers may use non-refundable tax credits, such as charitable donations, gifts to Canada or a province or territory, and the dividend and foreign tax credits to reduce net tax to zero.

Income classification

Unless otherwise indicated, we based the income classes presented in the tables on the total income assessed. This corresponds to line 150 of the return and includes:

- employment income;
- pension income;
- investment income;
- self-employment income; and
- income from certain other sources.

Principales variables de classement

Dans plusieurs des tableaux de cette publication, nous avons utilisé comme variables le statut fiscal, le revenu, l'occupation, l'âge, le sexe, le lieu de résidence, l'état civil, la province et le territoire. Chacune de ces variables est décrite ci-dessous de façon plus détaillée.

Classement selon le statut fiscal

Imposable ou non imposable Nous considérons une déclaration comme étant «imposable» lorsqu'il y a au moins un dollar d'impôt à payer. Lorsque la somme de l'impôt fédéral et provincial est égale ou inférieure à zéro, nous considérons la déclaration comme étant «non imposable».

Dans les cas suivants, nous considérons les déclarations comme étant «imposables» même si le revenu total établi est inférieur au montant personnel de base de 6 456 \$:

- Un non-résident a soumis une déclaration à l'égard du revenu gagné au Canada et n'a pas droit aux montants personnels;
- Un particulier a résidé au Canada seulement une partie de l'année d'imposition. Il a payé de l'impôt sur le revenu qu'il a gagné durant sa période de résidence au Canada mais n'a droit qu'à une portion des crédits d'impôt relative à cette période;
- un particulier est assujetti à l'impôt minimum;
- un particulier retire un montant de revenu étalé.

Un petit nombre de déclarants qui sont classés dans les paliers de revenus supérieurs se prévalent d'une foule de déductions et de crédits d'impôt et peuvent arriver ainsi à ne pas être imposables. Parmi les déductions les plus demandées par ces déclarants pour réduire le revenu imposable figurent les frais financiers (comme les intérêts versés pour gagner un revenu de placements), les pertes d'entreprise ou pertes agricoles d'années antérieures et les pertes déductibles au titre de placements d'entreprise.

De plus, les déclarants peuvent utiliser les crédits d'impôt non remboursables, comme ceux qui se rapportent aux dons de charité, aux dons au Canada ou à une province, aux dividendes et à l'impôt étranger pour réduire à zéro l'impôt net à payer.

Classement selon le revenu

Sauf indication contraire, les paliers de revenu présentés dans les tableaux sont fondés sur le revenu total établi. Le revenu total établi correspond à la ligne 150 de la déclaration et comprend les revenus suivants :

- le revenu d'emploi;
- le revenu de pensions;
- le revenu de placements;
- le revenu d'un travail indépendant;
- le revenu de certaines autres sources.

Total income assessed may differ from true economic income presented in other publications, as it does not include certain non-taxable incomes and it may include some incomes that have been grossed-up.

You will find a detailed list of non-taxable incomes on page 242.

We grouped returns into income ranges including the lower limit but not the upper limit. For example, if the income range is \$20,000 to \$25,000, total income must be at least \$20,000 but must not exceed \$24,999.

Occupation classification

Taxfilers do not have to report their type of work or occupation. Therefore, for these statistics, we based occupation classification on the largest source of gross income. For example, we classified a taxfiler as an investor, not an employee, if he earns a salary but receives more income from investments.

For self-employment income, we used only the gross income to determine the occupation. If a taxfiler is involved in a business partnership, we used only the taxfiler's share of the gross income.

For some self-employed persons the gross income is not available. In these cases, we applied a multiplication factor to the net income to arrive at an estimated gross. We then use this estimated gross income for occupation coding purposes only.

Once the occupation category is determined, where possible, we determine the type of employer for employees and the nature of work for self-employed individuals. To illustrate, we may classify self-employed taxfilers as business proprietors because the major portion of their income is self-employment business income. We then further classify these individuals as to the nature of the business, such as manufacturer or retail trader.

We initially classify a taxfiler as an employee if the major source of income is from wages and salaries. By reviewing the information slips (e.g., T4s) attached to the return, we may determine the type of employer. For example, the slips may indicate that the employee worked for a bank. However, as the slips do not distinguish between vice-presidents or tellers, we can only classify the individuals as "business employees".

There are two levels of classification used in the publication: a broad breakdown consisting of ten groups and a more detailed occupation breakdown consisting of thirty-seven groups. The following descriptions include both levels:

Employees - These are taxfilers employed by a business, institution or school, a federal or provincial crown corporation, or some form of government body. Employees we cannot classify are coded as "unclassified employees."

Le revenu total établi peut différer du revenu économique réel présenté dans d'autres publications, puisqu'il exclut certains types de revenus non imposables et qu'il inclut certains autres types de revenus majorés.

Vous trouverez une liste détaillée des revenus non imposables à la page 243.

Nous avons groupé les déclarations par paliers de revenu, lesquels incluent la limite inférieure et excluent la limite supérieure. Par exemple, si le palier de revenu est indiqué comme étant de 20 000 \$ à 25 000 \$, le revenu total établi doit être d'au moins 20 000 \$ mais ne doit pas dépasser 24 999 \$.

Classement selon l'occupation

Les déclarants ne sont pas tenus d'indiquer, dans leurs déclarations de revenus, le genre de travail qu'ils effectuent ou de profession qu'ils exercent. Ainsi, aux fins des statistiques de cette publication, nous avons déterminé le groupe d'occupation en fonction de la principale source de revenu. Par exemple, nous avons classé dans la catégorie des investisseurs, et non dans la catégorie des employés, un déclarant qui gagne un salaire mais dont le revenu de placements est supérieur au revenu d'emploi.

Dans le cas d'un revenu tiré d'un travail indépendant, nous avons utilisé le revenu brut pour déterminer le groupe d'occupation. Si le déclarant fait partie d'une société, nous n'utilisons que sa part du revenu brut.

Lorsque le revenu brut d'un travail indépendant n'est pas indiqué, nous avons multiplié le revenu net de ce travail par un facteur donné pour obtenir une estimation du revenu brut. Une telle estimation nous permet d'indiquer le groupe d'occupation du déclarant.

Une fois le groupe d'occupation établi, nous tentons de déterminer le type d'employeur à l'égard des employés, et la nature du travail à l'égard des travailleurs indépendants. Par exemple, nous pouvons classer un déclarant comme propriétaire d'entreprise lorsque sa principale source de revenu est son entreprise. Nous classons ensuite le même déclarant selon la nature de l'entreprise : fabrication, commerce de détail, etc.

Nous classons d'abord dans la catégorie des employés un déclarant dont le principal revenu provient de traitements et de salaires. Nous tentons par la suite de déterminer le type d'employeur en examinant les feuillets de renseignements (par exemple, les feuillets T4) qui accompagnent la déclaration. Par exemple, les feuillets peuvent indiquer que l'employé travaille dans une banque. Toutefois, puisqu'il n'y a pas de distinction sur les feuillets entre le vice-président et le caissier, nous devons classer le particulier dans la catégorie «employés d'entreprises».

Nous utilisons deux niveaux de classement selon l'occupation dans cette publication : une division générale contenant dix groupes ainsi qu'une subdivision plus détaillée de ces dix groupes qui en compte trente-sept. La description suivante englobe les deux niveaux :

Employés : Les employés sont subdivisés en employés d'entreprises, d'institutions ou d'écoles, de sociétés de la couronne fédérale ou provinciale, ou d'une administration publique quelconque. Les employés que nous ne pouvons classer dans une de ces subdivisions constituent les «employés non classés».

Self-employed farmers - These are self-employed persons who derived their major source of income from farming.

Self-employed fishermen - These are self-employed people who earn an income from fishing as boat owners, crew members, or fishing from shore.

Self-employed professionals - These are self-employed persons with professional fees as their principal source of income. This includes accountants, doctors and surgeons, dentists, lawyers and notaries, engineers and architects and, entertainers, artists, etc. We classify as employees professionals who earn the major portion of their income in the form of salaries. As a result, the number of professionals shown in the publication may be less than the number shown in professional directories.

Other professionals - This group includes self-employed nurses, physiotherapists, journalists, professional athletes, chiropractors, surveyors, veterinarians, and computer specialists who primarily receive professional fees.

Self-employed sales representatives - This group includes taxfilers whose major source of earnings is commission income from self-employment.

Self-employed business proprietors or partners - These are taxfilers we can subdivide according to the type of business. We classify an individual who is involved in more than one type of business, according to the type of business which reports the largest gross income.

Investors - These are persons whose major source of income is from interest, taxable dividends from Canadian corporations, taxable capital gains, and other investment income.

Property owners - This group includes taxfilers who make money renting real estate.

Pensioners - These are persons whose main income is from pensions.

Unclassified - These taxfilers receive their major source of income from alimony, unemployment insurance, family allowance or other unspecified income.

Age and sex classification

We derive the age figures from the taxfiler's reported year of birth as shown on page of the return. We included returns with no reported date of birth in the total. We also derive the sex of the taxfiler from information on the return. Where the taxfiler did not indicate the sex and we cannot determine it from the contents of the tax return, the taxfiler information is coded as "male." This practice does not affect the validity of the male or female statistics.

Agriculteurs indépendants : Il s'agit des particuliers indépendants dont le principal revenu provient de l'agriculture.

Pêcheurs indépendants : Il s'agit des particuliers indépendants qui tirent un revenu de la pêche à titre de propriétaire de bateau, de membre d'équipage ou de pêcheur côtier.

Membres de professions libérales : Il s'agit de travailleurs indépendants, comme des comptables, des médecins et chirurgiens, des dentistes, des avocats et notaires, des ingénieurs et architectes et des artistes dont la principale source de revenu consiste en des honoraires professionnels. Nous classons comme salariés les membres de professions libérales qui gagnent la plus grande partie de leur revenu sous forme d'un salaire. Par conséquent, le nombre de membres de professions libérales indiqué dans la présente publication peut être inférieur au nombre indiqué dans les répertoires des professions.

Membres d'autres professions libérales : Cette catégorie comprend les infirmières, les physiothérapeutes, les journalistes, les athlètes professionnels, les chiropraticiens, les arpenteurs, les vétérinaires et les informaticiens indépendants qui reçoivent principalement des honoraires professionnels.

Vendeurs indépendants : Il s'agit des déclarants dont la principale source de revenu consiste en des commissions provenant d'un travail indépendant.

Propriétaires ou associés d'entreprises : Il s'agit des particuliers que nous pouvons subdiviser selon le genre d'entreprise. Nous classons un particulier qui exploite plus d'un genre d'entreprise selon le genre qui lui rapporte le revenu brut le plus élevé.

Investisseurs : Il s'agit des déclarants dont la principale source de revenu provient d'intérêts, de dividendes imposables de corporations canadiennes, de gains en capital imposables et d'autres revenus de placements.

Propriétaires d'immeubles : Il s'agit des déclarants dont le revenu provient en majeure partie de la location de biens immobiliers.

Retraités : Il s'agit des particuliers dont le revenu provient principalement de pensions.

Non classés : Il s'agit des déclarants dont le revenu provient en majeure partie de pensions alimentaires, de prestations d'assurance-chômage, d'allocations familiales ou d'autres sources non précisées.

assement selon l'âge
e sexe

Nous déterminons l'âge selon l'année de naissance indiquée à la page 1 de la déclaration. Les déclarants n'ayant pas indiqué leur date de naissance sont inclus dans le total. Les données sur le sexe du déclarant sont également tirées des renseignements fournis dans la déclaration. Lorsque le sexe du déclarant n'est pas indiqué et ne peut être déterminé d'après le contenu de la déclaration, le déclarant est classé dans la catégorie des hommes. Cela n'affecte pas la validité des statistiques relatives aux hommes et aux femmes.

Geographic classification

As we process each return, we assign a 10-digit locality code to it. We based the code on the taxfiler's mailing address and used the first seven digits from Statistics Canada's 1991 census Standard Geographical Classifications (SGC). Where the population of a place is too small to be considered alone, we assign the same code to several areas. As all geographic data are based on these locality codes, we can't always generate separate statistics on a single village.

The address indicated on the return may be different from the address of the taxfiler's residence as the taxfiler may have used another address such as the employer's address. We make every effort to ensure that the locality code is not based on the address of the accounting firm filing the return.

Moreover, a taxfiler may give a Westmount address while another, residing nearby, may indicate Montreal. These two taxfilers will then have different locality codes. We would, however, group them together in the same census division. The same applies to people living in Toronto and York, Vancouver and West Vancouver, and so on.

Marital status classification

We derive the marital status from information the taxfiler provides on page 1 of the return. When taxfilers do not report their marital status, we classify them as "married" if they meet either of the following conditions:

- the filer claims a married exemption; or
- the filer reports a spouse's net income to claim the child tax credit.

Provincial or territorial classification

Province or territory of residence, used in most tables, is that indicated by the taxfiler's mailing address at the time of filing.

Province or territory of taxation, used in Basic Table 1, differs in that it corresponds to where the taxfiler lived on December 31, 1992.

The province or territory of residence and the province or territory of taxation are different for taxfilers who moved to another province or territory between December 31, 1992 and the day when they mailed their returns, usually before April 30, 1993.

ssement géographique

Lorsque nous traitons les déclarations, nous leur attribuons un code de localité comportant 10 chiffres. Ce code est basé sur l'adresse postale du déclarant, et les 7 premiers chiffres sont conformes à la classification géographique type (CGT) de 1991 de Statistique Canada. Dans certains cas, nous attribuons le même code à plusieurs localités parce que la population de chacun des endroits est trop petite pour être considérée séparément. Puisque toutes les ventilations géographiques présentées dans les tableaux sont fondées sur les codes de localité, il n'est pas toujours possible d'isoler les statistiques relatives à une seule ville.

Lorsqu'un déclarant a utilisé l'adresse de son employeur ou toute autre adresse, il se peut que cet adresse ne corresponde pas à son adresse de résidence réelle. Cependant, nous faisons tous les efforts pour que le code de localité ne corresponde pas à l'adresse du bureau de comptable ayant préparé la déclaration.

De plus, un déclarant peut indiquer qu'il habite à Westmount alors qu'un autre, habitant dans le voisinage, indiquera Montréal. Ces deux déclarants auraient alors des codes de localité différents. Ils seraient, par contre, regroupés dans la même division de recensement. La même situation s'applique pour les gens de Toronto et de York, de Vancouver et de Vancouver-Ouest, etc.

ssement selon l'état civil

Nous tirons les données sur l'état civil de la page 1 de la déclaration. Lorsqu'un déclarant n'indique pas son état civil, nous le classons dans la catégorie «marié(e)» s'il remplit l'une des conditions suivantes :

- le déclarant demande «un montant de marié(e)»;
- le déclarant indique un revenu net du conjoint pour pouvoir obtenir le crédit d'impôt pour enfants.

ssement selon la province e territoire

La province ou le territoire de résidence est défini comme étant la province ou le territoire où résidait le déclarant lorsqu'il a fait parvenir sa déclaration de revenus.

La province ou le territoire d'imposition (utilisé dans le tableau de base 1) diffère puisqu'il correspond à l'endroit où habitait le déclarant le 31 décembre 1992.

Le même déclarant peut donc avoir une province ou un territoire de résidence différent de la province ou du territoire d'imposition si celui-ci a déménagé entre le 31 décembre 1992 et le jour où il a fait parvenir sa déclaration, normalement avant le 30 avril 1993.

Part II

Basic Tables

Statistics on individuals

In some cases the total of the figures in the table may not match the shown total due to rounding or editing for confidentiality.

Partie II

Tableaux de base

Statistiques des particuliers

Afin de préserver la confidentialité, les nombres ou les montants en dollars, ayant été arrondis ou modifiés, peuvent ne pas arriver aux totaux indiqués quand on les additionne.

Basic Table 1 - *Tableau de base 1*
General Statement by Province and Territory of Taxation
État général par province et territoire d'imposition

92 Taxation year (all money figures in millions of dollars)

Année d'imposition 1992 (en millions de dollars)

Province or Territory	Number of returns	Total income assessed	Total deductions	Taxable income assessed	Total non-refundable tax credits	Net federal tax	Net provincial tax	Total tax payable	CPP contributions by individuals	Unemployment Insurance premiums
Province ou Territoire	Nombre de déclarations	Revenu total établi	Déductions totales	Revenu imposable établi	Total des crédits d'impôt non remboursables	Impôt fédéral net	Impôt provincial net	Impôt total à payer	Cotisations au RPC par les particuliers	Cotisations à l'assurance-chômage
 taxable returns -										
 déclarations imposables										
		\$	\$	\$	\$	\$	\$	\$	\$	\$
fld./T.-N.	239,080	6,384.5	622.4	5,756.5	371.5	726.5	448.7	1,175.2	76.0	106.2
E.I./I.-P.-É.	62,530	1,625.5	140.1	1,483.3	97.3	179.1	104.0	283.2	19.9	25.8
S./N.-É.	414,190	12,342.8	999.2	11,328.5	676.0	1,507.8	865.7	2,373.5	154.8	208.8
B./N.-B.	332,070	9,342.1	719.3	8,612.9	533.3	1,110.8	639.7	1,750.5	115.3	160.2
uebec/Québec	3,322,980	102,688.8	8,967.2	93,603.9	5,276.2	12,943.6	8.8	12,952.4		1,721.8
ntario	5,182,710	185,337.2	16,954.1	168,151.9	8,504.0	25,648.0	13,446.1	39,094.1	2,141.3	2,856.4
anitoba	515,670	15,427.3	1,467.2	13,942.6	842.0	1,851.8	1,167.6	3,019.3	198.5	259.1
askatchewan	444,440	12,982.4	1,292.8	11,675.7	737.6	1,509.4	956.4	2,465.8	163.4	195.6
berta	1,257,410	42,882.2	4,088.5	38,737.3	2,015.7	5,736.2	2,689.0	8,425.2	531.2	673.6
C./C.-B.	1,722,080	59,769.4	6,389.4	53,298.3	2,787.8	7,900.6	4,015.4	11,916.0	696.9	867.7
ukon Terr./Territoire du Yukon	14,590	554.0	109.0	443.8	22.1	66.1	28.4	94.5	7.2	9.2
W.T./T.N.-O.	23,300	1,009.6	188.9	818.1	37.1	133.5	56.0	189.4	12.0	16.8
tside Canada/Hors du Canada	19,760	680.9	67.6	612.8	24.5	152.7	1.9	154.6	7.4	10.9
Canada	13,550,800	451,026.6	42,005.5	408,465.7	21,925.0	59,466.0	24,427.6	83,893.6	4,124.0	7,111.9
 non-taxable returns -										
 déclarations non imposables										
		\$	\$	\$	\$	\$	\$	\$	\$	\$
fld./T.-N.	146,770	913.2	337.1	593.8	209.2				1.5	4.3
E.I./I.-P.-É.	28,310	208.8	71.1	140.4	42.3				0.5	1.2
S./N.-É.	213,110	1,373.1	475.8	921.3	314.4				2.8	6.1
B./N.-B.	181,640	1,186.4	458.0	745.3	264.3				2.2	5.7
uebec/Québec	1,564,870	10,129.8	4,501.9	5,847.8	2,221.2					42.7
ntario	2,086,490	14,867.6	7,320.8	8,414.4	3,017.8				41.9	74.0
anitoba	264,170	1,653.9	614.9	1,064.4	396.9				4.2	9.2
askatchewan	211,630	1,275.8	400.2	908.6	309.6				5.2	8.2
berta	498,170	3,222.6	1,185.4	2,099.4	718.7				11.5	20.2
C./C.-B.	659,100	4,535.7	1,794.6	2,873.1	964.3				14.0	24.2
ukon Terr./Territoire du Yukon	4,850	32.4	13.6	19.8	6.8				0.2	0.3
W.T./T.N.-O.	10,790	60.5	23.3	38.0	14.5				0.3	0.8
tside Canada/Hors du Canada	16,390	21.9	71.0	22.9	11.2				0.5	0.8
Canada	5,886,270	39,481.8	17,267.8	23,689.2	8,491.1				84.9	197.9
 All returns -										
 toutes les déclarations										
		\$	\$	\$	\$	\$	\$	\$	\$	\$
fld./T.-N.	385,850	7,297.7	959.5	6,350.3	580.7	726.5	448.7	1,175.2	77.5	110.5
E.I./I.-P.-É.	90,850	1,834.3	211.3	1,623.7	139.6	179.1	104.0	283.2	20.4	27.0
S./N.-É.	627,300	13,716.0	1,475.0	12,249.8	990.4	1,507.8	865.7	2,373.5	157.6	214.9
B./N.-B.	513,710	10,528.5	1,177.2	9,358.3	797.6	1,110.8	639.7	1,750.5	117.5	165.9
uebec/Québec	4,887,850	112,818.6	13,469.0	99,451.7	7,497.4	12,943.6	8.8	12,952.4		1,764.5
ntario	7,269,190	200,204.8	24,274.9	176,566.3	11,521.8	25,648.0	13,446.1	39,094.1	2,183.2	2,930.4
anitoba	779,830	17,081.2	2,082.1	15,007.0	1,238.9	1,851.8	1,167.6	3,019.3	202.7	268.3
askatchewan	656,070	14,258.2	1,693.1	12,584.3	1,047.2	1,509.4	956.4	2,465.8	168.6	203.8
berta	1,755,580	46,104.8	5,273.9	40,836.7	2,734.4	5,736.2	2,689.0	8,425.2	542.7	693.8
C./C.-B.	2,381,170	64,305.1	8,184.0	56,171.4	3,752.1	7,900.6	4,015.4	11,916.0	710.9	891.9
ukon Terr./Territoire du Yukon	19,450	586.3	122.6	463.6	28.8	66.1	28.4	94.5	7.4	9.5
W.T./T.N.-O.	34,080	1,070.1	212.2	856.1	51.6	133.5	56.0	189.4	12.4	17.7
tside Canada/Hors du Canada	36,150	702.8	138.6	635.6	35.7	152.7	1.9	154.6	7.9	11.7
Canada	19,437,070	490,508.4	59,273.3	432,154.8	30,416.1	59,466.0	24,427.6	83,893.6	4,208.9	7,309.8

Basic Table 2

All Returns by Total Income Class

1992 Taxation year (all money figures in thousands of dollars)

Item		Poste	Loss and nil-Perte et néant		\$1 to-\$5,000	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	140	9,060	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	648,790	1,826,050	
Total number of returns	3	Nombre total de déclarations	3	648,940	1,835,110	
Sources of income		Sources de revenu				
Employment income	4	Revenus d'emploi	4	14,040	162,732	\$ 955,480
Commissions (from employment)	5	Commissions (d'emploi)	5	1,090	9,877	20,570
Other employment income	6	Autres revenus d'emploi	6	1,450	15,552	42,660
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	1,500	6,501	42,400
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	4,090	18,062	104,710
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	1,110	9,730	16,400
Family Allowance	10	Allocations familiales	10	6,290	4,121	147,100
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	3,860	21,980	160,960
Taxable amount of dividends	12	Montant imposable des dividendes	12	4,720	8,496	32,870
Bond interest	13	Intérêts obligataires	13	3,270	3,120	158,660
Bank interest	14	Intérêts bancaires	14	28,990	48,049	486,840
Mortgage interest	15	Intérêts hypothécaires	15	1,190	8,805	8,040
Income from trusts	16	Revenus de fiducie	16	1,310	2,410	12,780
Annuity income	17	Revenus de rentes	17	500	2,427	6,340
Foreign investment income	18	Revenus de placements étrangers	18	1,450	3,064	9,080
Net rental income	19	Revenus nets de location	19	20,230	-282,353	46,650
Taxable capital gains	20	Gains en capital imposables	20	6,600	47,171	22,850
RRSP income	21	Revenu d'un REER	21	3,170	24,455	29,450
Net business income	22	Revenus nets d'entreprise	22	52,170	-751,939	122,240
Net professional income	23	Revenus nets de profession libérale	23	4,830	-12,556	16,890
Net commission income	24	Revenus nets de commissions	24	2,550	-3,726	12,360
Net farming income	25	Revenus nets d'agriculture	25	11,350	-149,269	30,790
Net fishing income	26	Revenus nets de pêche	26	590	-5,773	2,890
Tax exempt income	27	Revenus non imposables	27	2,450	8,197	223,170
Other income	28	Autres revenus	28	10,810	-169,673	169,940
Total income assessed	29	Revenu total établi	29	82,290	-970,539	1,835,110
Deductions		Déductions				
RPP contributions	30	Cotisations à un régime de pension agréé	30	1,960	2,591	23,410
RRSP contributions	31	Cotisations à un REER	31	4,130	8,941	27,970
Union and professional dues	32	Cotisations syndicales et professionnelles	32	3,430	846	117,460
Child care expenses	33	Frais de garde d'enfants	33	690	1,204	14,640
Carrying charges and interest expenses	34	Frais financiers et frais d'intérêts	34	6,460	36,233	34,260
Other employment expenses	35	Autres dépenses d'emploi	35	460	3,002	1,620
Other deductions (from total income)	36	Autres déductions (du revenu total)	36	3,580	25,215	21,910
Capital gains deduction	37	Déduction pour gains en capital	37	680	5,064	8,770
Additional deductions (from net income)	38	Déductions supplémentaires (du revenu net)	38	2,700	8,980	231,380
Total deductions (Items 30 to 38)	39	Total des déductions (postes 30 à 38)	39	19,220	92,077	433,610
Taxable income assessed	40	Revenu imposable établi	40	150	18,095	1,701,640
Non-refundable tax credits		Crédits d'impôt non remboursables				
Amounts allowed: (41-51)		Montants alloués : (41-51)				
Basic personal amount	41	Montant personnel de base	41	639,380	4,067,851	1,830,910
Age amount	42	Montant en raison de l'âge	42	11,480	37,971	60,610
Married or equivalent amount	43	Montant de marié(e) ou l'équivalent	43	21,430	94,457	105,420
Amounts for dependent children	44	Montants pour enfants à charge	44	8,840	6,486	98,660
CPP or QPP contributions	45	Cotisations au RPC ou au RRQ	45	10,110	3,070	288,490
Unemployment Insurance premiums	46	Cotisations à l'assurance-chômage	46	13,750	4,229	781,320
Eligible pension income amount	47	Montant pour revenu de pensions	47	1,210	1,161	13,780
Disability amount	48	Montant pour personnes handicapées	48	1,930	8,187	12,540
Tuition fees and education amount	49	Frais de scolarité et montant rel. aux études	49	14,570	32,896	133,320
Amounts transferred from spouse	50	Montants transférés du conjoint	50	2,580	7,280	5,860
Allowable portion of medical expenses	51	Partie déductible des frais médicaux	51	1,800	1,643	14,260
Total tax credits on above amounts	52	Total, créd. d'imp. pour montants ci-dessus	52	640,240	724,809	1,832,090
Donations allowed: (53-54)		Dons alloués : (53-54)				
Charitable donations	53	Dons de charité	53			33,540
Gifts to Canada or a province	54	Dons au Canada ou à une province	54			
Total tax credits on donations	55	Total, crédits d'impôt pour les dons	55			23,560
Total non-refundable tax credits	56	Total des crédits d'impôt non remboursables	56	640,240	724,809	1,832,220
Net federal tax	57	Impôt fédéral net	57	140	3,998	9,060
Net provincial tax	58	Impôt provincial net	58	130	2,412	3,140
Total tax payable	59	Total de l'impôt à payer	59	140	6,411	9,060
Social benefits repayment		Rembours. de prestations de program. sociaux				
Basic federal tax	60	Impôt fédéral de base	60	140	4,154	9,070
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	140	-167	8,620
Minimum tax	62	Impôt minimum	62	100	163	10
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	4,520	1,130	30,330
Child tax credit	64	Crédit d'impôt pour enfants	64	307,480	371,929	418,750

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon le palier de revenu total

Année d'imposition 1992 (en milliers de dollars)

\$5,000 to-à \$10,000		\$10,000 to-à \$15,000		\$15,000 to-à \$20,000		\$20,000 to-à \$25,000		\$25,000 to-à \$30,000		I t e m s	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
849,620		1,825,730		1,783,620		1,678,500		1,527,240		1	
1,907,300		1,117,920		237,230		77,190		34,580		2	
2,756,920		2,943,650		2,020,850		1,755,680		1,561,810		3	
	\$		\$		\$		\$		\$		
1,392,510	7,677,979	1,411,710	12,911,938	1,305,010	17,509,112	1,311,320	23,830,582	1,252,050	29,192,849	4	
39,470	65,425	42,500	126,306	43,220	192,820	41,810	299,583	36,080	325,932	5	
80,030	137,685	63,740	162,135	59,680	236,813	61,330	257,447	52,560	251,246	6	
380,220	1,550,409	963,660	4,198,348	426,100	1,854,575	281,480	1,218,247	195,420	844,702	7	
390,520	1,268,729	970,880	3,774,150	507,270	2,668,332	359,480	2,018,990	267,950	1,526,902	8	
66,130	164,786	321,710	936,762	339,760	1,760,535	286,520	2,352,108	222,940	2,545,988	9	
233,150	138,901	420,730	282,702	374,580	272,495	352,290	256,243	367,610	261,324	10	
547,650	2,023,390	673,440	3,320,649	581,970	3,422,546	484,370	3,094,491	349,460	2,124,276	11	
59,950	49,516	97,340	103,449	105,040	187,406	111,830	204,529	120,940	371,756	12	
193,980	154,656	269,160	280,029	242,730	291,011	249,570	301,230	261,020	285,016	13	
685,190	908,019	1,090,340	1,881,538	773,150	1,864,703	680,450	1,626,651	620,360	1,579,661	14	
15,520	41,833	25,610	78,572	19,420	68,445	20,920	88,351	17,700	81,994	15	
18,440	21,346	21,710	30,550	20,250	29,538	21,800	31,287	18,950	30,294	16	
19,290	26,294	60,660	98,531	70,480	143,127	63,520	179,427	50,890	166,140	17	
10,540	8,957	18,340	11,924	16,950	14,970	15,970	14,272	19,170	12,546	18	
77,800	7,348	113,990	20,541	114,520	-6,286	104,320	10,704	107,090	-26,295	19	
33,010	42,643	48,190	79,257	46,830	120,575	51,110	126,789	51,050	131,477	20	
50,080	154,074	66,150	238,964	84,540	330,416	88,230	353,781	87,370	406,928	21	
187,380	790,493	159,180	968,653	119,110	810,876	95,090	727,737	84,280	638,911	22	
29,540	138,385	27,420	175,258	23,890	207,210	19,940	232,409	19,410	276,872	23	
17,990	77,364	16,780	74,445	12,880	72,053	11,080	105,233	10,550	113,846	24	
63,730	116,038	66,740	205,327	52,190	119,294	38,470	178,640	35,030	200,415	25	
6,730	13,546	9,290	29,680	9,510	54,987	6,280	47,696	3,410	38,567	26	
927,160	4,827,408	1,148,310	5,564,273	371,220	2,347,918	185,700	1,292,891	126,870	852,796	27	
259,050	580,095	269,430	707,204	232,790	631,167	208,920	558,761	189,910	584,192	28	
2,756,920	20,985,320	2,943,650	36,261,186	2,020,850	35,204,638	1,755,680	39,408,078	1,561,810	42,818,336	29	
47,640	9,907	108,600	43,053	182,860	99,128	321,040	240,955	451,920	466,744	30	
121,390	127,449	253,050	343,558	343,930	545,673	444,130	823,723	517,420	1,078,032	31	
221,750	25,548	297,710	43,954	362,030	70,560	459,800	117,599	555,380	178,876	32	
40,120	56,609	73,620	125,716	89,830	184,066	102,010	237,681	99,160	252,644	33	
83,350	24,579	217,060	41,479	246,020	71,356	269,500	63,867	282,550	76,875	34	
6,580	15,227	16,240	38,293	25,800	70,120	35,780	112,180	35,700	114,429	35	
62,790	92,107	98,460	167,143	102,810	217,261	104,250	311,706	95,290	271,688	36	
19,310	15,007	36,090	49,657	36,570	73,751	41,370	89,269	40,810	100,462	37	
952,730	4,909,453	1,197,900	5,782,753	424,510	2,574,757	231,720	1,506,278	164,430	1,045,943	38	
1,402,030	5,275,886	1,904,490	6,635,607	1,273,840	3,906,672	1,226,340	3,503,257	1,216,050	3,585,693	39	
2,438,920	15,748,480	2,883,830	29,678,103	2,003,090	31,346,729	1,746,740	35,959,066	1,557,100	39,251,612	40	
2,755,490	17,752,831	2,942,680	18,977,246	2,020,350	13,032,496	1,755,160	11,323,613	1,561,330	10,075,664	41	
401,280	1,395,147	975,700	3,395,979	433,820	1,509,663	285,790	995,053	198,020	689,403	42	
217,010	908,911	426,260	1,825,320	388,690	1,590,770	322,390	1,349,007	287,180	1,239,485	43	
151,830	115,337	284,970	224,711	281,510	239,601	273,380	243,114	296,440	256,976	44	
1,181,890	113,646	1,368,080	256,157	1,292,730	372,065	1,313,530	525,482	1,256,480	656,595	45	
1,264,110	191,700	1,320,900	352,661	1,237,430	489,865	1,251,560	673,894	1,192,680	821,293	46	
68,030	59,307	340,160	308,452	355,460	345,251	295,680	290,468	228,410	224,670	47	
49,210	201,917	84,000	351,762	67,140	285,153	54,020	229,849	39,920	169,576	48	
342,540	498,664	290,920	407,355	205,250	240,518	179,970	190,357	159,190	151,307	49	
36,050	91,402	130,340	377,402	103,040	320,862	75,410	230,350	57,260	172,513	50	
105,890	79,788	218,640	260,903	185,040	258,842	132,840	209,666	94,900	149,163	51	
2,755,960	3,649,457	2,942,900	4,568,859	2,020,540	3,196,255	1,755,290	2,775,550	1,561,390	2,492,369	52	
184,880	39,773	504,210	168,604	527,210	220,983	555,520	237,188	581,930	268,438	53	
130	3	230	109	650	327	810	190	720	1,540	54	
150,420	9,076	448,220	40,490	473,500	54,951	497,330	59,701	523,230	68,886	55	
2,755,960	3,658,533	2,942,900	4,609,349	2,020,540	3,251,206	1,755,310	2,835,251	1,561,390	2,561,255	56	
849,620	206,264	1,821,150	1,260,066	1,780,620	2,359,635	1,676,790	3,460,981	1,526,280	4,258,735	57	
313,570	45,319	1,104,770	427,428	1,209,530	871,995	1,193,400	1,321,883	1,107,530	1,642,231	58	
849,620	251,583	1,825,730	1,687,493	1,783,620	3,231,630	1,678,500	4,782,864	1,527,240	5,900,966	59	
849,960	198,055	1,821,550	1,210,716	1,781,120	2,265,974	1,676,970	3,321,299	1,526,670	4,086,776	60	
776,340	8,404	1,783,800	53,091	1,768,900	100,588	1,672,380	148,212	1,524,390	182,676	61	
		110	397	180	659	200	453	490	675	62	
56,190	6,570	92,150	13,739	100,690	24,929	106,270	27,207	115,540	49,501	63	
385,680	389,675	468,690	484,152	308,050	315,858	192,610	191,485	143,650	121,961	64	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 2 (continued)

All Returns by Total Income Class

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	\$30,000 to-\$35,000		\$35,000 to-\$40,000	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	1,286,690		1,068,060	
Number of non-taxable returns	2	11,880		6,610	
Total number of returns	3	1,298,570		1,074,670	
Sources of income	Sources de revenu		\$		\$
Employment income	4	1,089,070	31,057,535	932,100	31,316,709
Commissions (from employment)	5	34,720	373,223	31,520	423,808
Other employment income	6	55,800	224,248	55,540	227,735
Old Age Security pension	7	140,460	608,528	93,400	401,795
CPP or QPP benefits	8	193,910	1,081,976	134,090	753,982
Other pensions or superannuation	9	169,140	2,294,962	120,790	1,959,084
Family Allowance	10	346,030	237,997	332,730	238,817
Unemployment Insurance benefits	11	235,420	1,310,032	155,210	792,438
Taxable amount of dividends	12	127,110	376,987	109,900	315,140
Bond interest	13	251,140	288,586	215,230	229,228
Bank interest	14	535,760	1,437,418	440,690	1,109,975
Mortgage interest	15	15,030	62,071	13,080	66,241
Income from trusts	16	20,900	27,128	18,390	28,423
Annuity income	17	44,910	179,929	34,720	150,734
Foreign investment income	18	18,790	12,726	15,960	13,027
Net rental income	19	103,460	7,892	83,730	-8,838
Taxable capital gains	20	53,640	153,992	54,470	188,841
RRSP income	21	76,640	351,608	60,830	294,628
Net business income	22	63,130	465,859	57,320	466,534
Net professional income	23	18,620	280,143	16,570	276,144
Net commission income	24	7,850	101,382	7,760	76,646
Net farming income	25	25,610	154,133	22,020	117,671
Net fishing income	26	2,310	37,829	2,000	46,445
Tax exempt income	27	86,460	487,688	60,600	302,047
Other income	28	166,530	471,987	139,300	408,122
Total income assessed	29	1,298,570	42,085,860	1,074,670	40,195,377
Deductions	Déductions				
RPP contributions	30	467,060	621,389	457,000	766,603
RRSP contributions	31	525,070	1,254,442	501,720	1,345,947
Union and professional dues	32	541,720	208,708	512,270	229,055
Child care expenses	33	79,840	217,270	63,260	172,831
Carrying charges and interest expenses	34	281,480	84,098	255,240	90,989
Other employment expenses	35	42,560	149,683	40,990	165,240
Other deductions (from total income)	36	86,120	257,089	74,960	289,435
Capital gains deduction	37	42,080	125,483	41,980	149,048
Additional deductions (from net income)	38	116,660	633,664	91,420	463,665
Total deductions (Items 30 to 38)	39	1,095,770	3,551,827	955,110	3,672,817
Taxable income assessed	40	1,296,350	38,551,431	1,073,570	36,533,541
Non-refundable tax credits	Crédits d'impôt non remboursables				
Amounts allowed: (41-51)	Montants alloués: (41-51)				
Basic personal amount	41	1,298,370	8,379,640	1,074,510	6,934,172
Age amount	42	143,030	497,998	94,900	330,435
Married or equivalent amount	43	242,280	1,056,112	209,650	917,855
Amounts for dependent children	44	277,900	233,406	287,670	247,231
CPP or QPP contributions	45	1,091,080	694,837	935,920	640,636
Unemployment Insurance premiums	46	1,038,640	862,158	892,320	847,846
Eligible pension income amount	47	174,770	172,073	124,260	122,586
Disability amount	48	28,230	119,620	21,120	91,456
Tuition fees and education amount	49	133,290	127,542	125,450	119,451
Amounts transferred from spouse	50	36,320	101,561	26,390	70,205
Allowable portion of medical expenses	51	68,320	115,347	43,480	92,921
Total tax credits on above amounts	52	1,298,450	2,108,629	1,074,570	1,774,970
Donations allowed: (53-54)	Dons alloués: (53-54)				
Charitable donations	53	548,910	265,370	496,960	236,997
Gifts to Canada or a province	54	1,100	192	210	10
Total tax credits on donations	55	501,600	68,062	457,910	60,684
Total non-refundable tax credits	56	1,298,450	2,176,691	1,074,570	1,835,654
Net federal tax	Impôt fédéral net				
Net provincial tax	58	962,480	1,852,672	812,010	2,007,492
Total tax payable	59	1,286,690	6,524,651	1,068,060	7,018,806
Social benefits repayment	Rembours. de prestations de program. sociaux				
Basic federal tax	60	20	28	10	16
Federal individual surtax	61	1,286,200	4,482,902	1,067,980	4,804,617
Minimum tax	62	1,285,330	200,648	1,067,150	215,311
Dividend tax credit	63	580	1,630	810	1,904
Child tax credit	64	123,280	50,192	105,370	41,957
	65	92,820	65,697	54,800	31,125

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon le palier de revenu total

Année d'imposition 1992 (en milliers de dollars)

\$30,000 to-à \$40,000		\$40,000 to-à \$45,000		\$45,000 to-à \$50,000		\$40,000 to-à \$50,000		\$50,000 to-à \$60,000		I t e m	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
2,354,750		826,760		648,830		1,475,590		892,280		1	
18,490		4,720		1,890		6,610		4,170		2	
2,373,240		831,480		650,710		1,482,200		896,450		3	
	\$		\$		\$		\$		\$		
2,021,170	62,374,244	734,790	28,235,692	583,190	25,297,210	1,317,980	53,532,901	806,530	40,236,381	4	
66,240	797,031	22,390	336,720	18,400	364,337	40,790	701,057	27,620	578,106	5	
111,330	451,983	49,160	177,233	37,090	129,602	86,250	306,836	48,290	145,935	6	
233,860	1,010,323	63,270	271,433	45,900	196,811	109,160	468,244	61,250	263,374	7	
328,000	1,835,958	96,040	521,205	64,880	357,830	160,920	879,035	85,870	473,282	8	
289,930	4,254,046	86,960	1,614,241	60,680	1,214,548	147,640	2,828,790	83,280	1,815,140	9	
678,760	476,814	289,270	211,768	241,320	180,283	530,590	392,051	368,880	279,502	10	
390,630	2,102,470	103,720	470,391	63,760	264,621	167,480	735,012	58,820	244,995	11	
237,010	692,127	101,360	315,117	85,890	265,054	187,250	580,172	158,790	598,027	12	
466,370	517,814	167,370	183,427	138,870	169,884	306,250	353,311	206,780	266,771	13	
976,450	2,547,394	366,950	992,412	302,750	761,947	669,700	1,754,359	445,990	1,175,648	14	
28,110	128,312	12,910	58,410	11,000	61,948	23,910	120,358	13,600	75,535	15	
39,290	55,551	13,550	28,073	12,450	23,470	26,000	51,543	20,350	40,221	16	
79,630	330,663	26,180	133,540	20,780	113,157	46,950	246,696	28,600	171,288	17	
34,750	25,753	18,430	15,137	15,580	17,203	34,010	32,340	27,710	25,116	18	
187,190	-946	72,140	-49,496	59,600	17,464	131,740	-32,032	86,910	-49,540	19	
108,110	342,833	49,110	214,945	42,790	213,352	91,900	428,297	80,890	440,854	20	
137,470	646,236	48,020	250,548	36,650	236,707	84,670	487,254	48,840	328,971	21	
120,450	932,393	39,080	223,687	33,010	151,458	72,090	375,145	40,220	294,077	22	
35,200	556,287	14,980	280,331	13,040	260,245	28,020	540,576	26,540	585,828	23	
15,610	178,028	4,700	84,635	3,580	70,666	8,280	155,301	5,760	92,644	24	
47,630	271,803	17,110	76,331	12,190	49,219	29,300	125,550	18,180	101,766	25	
4,310	84,273	1,730	37,895	1,260	26,947	2,980	64,842	1,270	37,546	26	
147,060	789,735	46,160	254,729	30,500	139,708	76,650	394,437	34,760	199,633	27	
305,840	880,110	121,900	306,113	94,560	249,450	216,460	555,563	139,950	444,941	28	
2,373,240	82,281,237	831,480	35,244,516	650,710	30,833,121	1,482,200	66,077,637	896,450	48,866,042	29	
924,050	1,387,992	380,380	732,591	321,170	725,625	701,540	1,458,216	465,080	1,266,021	30	
1,026,790	2,600,390	422,210	1,261,822	354,280	1,125,968	776,490	2,387,790	527,590	1,931,961	31	
1,053,990	437,766	426,990	213,386	361,620	196,673	788,610	410,059	495,410	292,087	32	
143,100	390,101	39,150	115,066	29,550	93,566	68,700	208,632	35,240	103,809	33	
536,720	175,087	220,940	108,134	191,750	80,168	412,700	188,302	306,960	170,428	34	
83,550	314,924	37,640	154,675	28,870	132,048	66,510	286,723	49,100	224,109	35	
161,080	546,523	61,240	277,003	44,810	207,368	106,050	484,371	73,490	410,694	36	
84,060	274,531	39,780	171,618	34,330	162,793	74,110	334,411	61,430	355,060	37	
208,080	1,097,329	72,300	398,287	54,030	250,803	126,330	649,090	70,420	394,463	38	
2,050,880	7,224,644	755,050	3,432,582	606,800	2,975,013	1,361,850	6,407,595	848,560	5,148,632	39	
2,369,920	75,084,972	830,700	31,830,141	650,180	27,866,534	1,480,880	59,696,676	895,460	43,712,374	40	
2,372,870	15,313,812	831,280	5,364,986	650,540	4,197,767	1,481,820	9,562,753	896,260	5,784,211	41	
237,930	828,433	64,640	225,083	46,680	162,529	111,320	387,613	62,650	218,131	42	
451,930	1,973,968	173,880	769,077	141,530	628,528	315,410	1,397,605	208,190	927,358	43	
565,560	480,637	250,010	219,640	213,190	188,306	463,200	407,947	328,460	297,279	44	
2,026,990	1,335,472	735,230	509,379	584,990	407,681	1,320,220	917,060	810,510	568,241	45	
1,930,960	1,710,004	703,720	708,401	560,970	583,166	1,264,690	1,291,567	771,650	815,783	46	
299,030	294,659	89,580	88,575	62,670	61,995	152,250	150,569	85,500	84,266	47	
49,360	211,076	17,930	74,726	11,050	47,907	28,970	122,633	15,290	66,545	48	
258,730	246,993	108,210	103,266	88,820	95,679	197,030	198,944	140,840	171,674	49	
62,710	171,766	21,630	51,016	14,450	34,000	36,090	85,017	22,610	48,225	50	
111,800	208,268	32,680	68,904	23,540	55,043	56,210	123,947	30,020	80,761	51	
2,373,020	3,883,599	831,410	1,394,521	650,640	1,101,432	1,482,050	2,495,953	896,300	1,543,471	52	
1,045,870	502,367	429,500	203,451	365,950	197,977	795,450	401,429	547,230	344,774	53	
1,310	202	270	275	280	218	550	493	440	784	54	
959,520	128,746	397,750	51,893	343,740	51,192	741,490	103,085	519,130	89,941	55	
2,373,020	4,012,345	831,410	1,446,414	650,640	1,152,624	1,482,050	2,599,038	896,300	1,633,412	56	
2,353,940	9,683,293	826,620	4,790,567	648,340	4,505,320	1,474,960	9,295,886	891,880	7,579,626	57	
1,774,480	3,860,164	637,680	1,941,524	502,170	1,835,695	1,139,850	3,777,219	696,940	3,103,518	58	
2,354,750	13,543,457	826,760	6,732,091	648,830	6,341,014	1,475,590	13,073,105	892,280	10,683,144	59	
40	45	10	17	100	58	110	75	108,390	36,385	60	
2,354,180	9,287,518	826,710	4,598,508	648,800	4,331,604	1,475,510	8,930,112	892,390	7,277,101	61	
2,352,480	415,959	826,030	205,960	648,050	193,965	1,474,070	399,925	891,130	326,383	62	
1,390	3,535	580	874	730	2,005	1,300	2,878	700	1,242	63	
228,660	92,149	98,180	41,960	82,880	35,292	181,070	77,252	153,080	79,649	64	
147,630	96,822	27,600	16,765	16,110	9,164	43,710	25,929	11,870	5,307	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 2 (continued)

All Returns by Total Income Class

1992 Taxation year (all money figures in thousands of dollars)

Item		Poste	\$60,000 to-\$70,000		\$70,000 to-\$80,000	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	468,610	229,360	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	2,270	1,850	
Total number of returns	3	Nombre total de déclarations	3	470,890	231,210	
Sources of income		Sources de revenu				
Employment income	4	Revenus d'emploi	4	423,650	24,627,495	12,927,567
Commissions (from employment)	5	Commissions (d'emploi)	5	17,820	501,465	412,355
Other employment income	6	Autres revenus d'emploi	6	26,260	97,290	16,370
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	30,270	128,903	19,030
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	42,870	226,608	25,920
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	44,850	1,032,832	25,380
Family Allowance	10	Allocations familiales	10	204,730	158,293	94,430
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	18,350	78,289	6,770
Taxable amount of dividends	12	Montant imposable des dividendes	12	105,400	470,029	66,190
Bond interest	13	Intérêts obligataires	13	107,200	163,321	52,260
Bank interest	14	Intérêts bancaires	14	256,420	794,901	139,560
Mortgage interest	15	Intérêts hypothécaires	15	10,440	62,277	8,300
Income from trusts	16	Revenus de fiducie	16	14,700	29,496	8,310
Annuity income	17	Revenus de rentes	17	17,520	120,586	10,620
Foreign investment income	18	Revenus de placements étrangers	18	22,510	20,132	16,290
Net rental income	19	Revenus nets de location	19	52,000	-8,259	28,250
Taxable capital gains	20	Gains en capital imposables	20	56,910	401,780	37,830
RRSP income	21	Revenu d'un REER	21	27,530	240,758	14,610
Net business income	22	Revenus nets d'entreprise	22	22,900	188,560	13,060
Net professional income	23	Revenus nets de profession libérale	23	17,640	469,633	14,590
Net commission income	24	Revenus nets de commissions	24	4,250	89,482	2,610
Net farming income	25	Revenus nets d'agriculture	25	10,440	61,910	5,350
Net fishing income	26	Revenus nets de pêche	26	610	18,236	330
Tax exempt income	27	Revenus non imposables	27	12,690	90,566	4,570
Other income	28	Autres revenus	28	81,510	287,795	47,280
Total income assessed	29	Revenu total établi	29	470,890	30,352,377	231,210
Deductions		Déductions				
RPP contributions	30	Cotisations à un régime de pension agréé	30	247,030	845,862	105,140
RRSP contributions	31	Cotisations à un REER	31	304,460	1,328,037	159,740
Union and professional dues	32	Cotisations syndicales et professionnelles	32	239,750	149,986	96,040
Child care expenses	33	Frais de garde d'enfants	33	15,420	48,609	6,270
Carrying charges and interest expenses	34	Frais financiers et frais d'intérêts	34	190,950	157,963	106,570
Other employment expenses	35	Autres dépenses d'emploi	35	31,770	165,849	20,060
Other deductions (from total income)	36	Autres déductions (du revenu total)	36	38,710	269,798	22,780
Capital gains deduction	37	Déduction pour gains en capital	37	42,020	313,619	26,850
Additional deductions (from net income)	38	Déductions supplémentaires (du revenu net)	38	38,140	212,390	20,980
Total deductions (Items 30 to 38)	39	Total des déductions (postes 30 à 38)	39	450,800	3,492,114	221,640
Taxable income assessed	40	Revenu imposable établi	40	470,240	26,729,567	230,920
Non-refundable tax credits		Crédits d'impôt non remboursables				
Amounts allowed: (41-51)		Montants alloués : (41-51)				
Basic personal amount	41	Montant personnel de base	41	470,640	3,036,905	230,790
Age amount	42	Montant en raison de l'âge	42	31,050	108,105	19,510
Married or equivalent amount	43	Montant de marié(e) ou l'équivalent	43	115,600	516,822	55,210
Amounts for dependent children	44	Montants pour enfants à charge	44	185,630	168,594	86,240
CPP or QPP contributions	45	Cotisations au RPC ou au RRQ	45	428,280	302,028	206,060
Unemployment Insurance premiums	46	Cotisations à l'assurance-chômage	46	399,640	426,864	183,650
Eligible pension income amount	47	Montant pour revenu de pensions	47	46,150	45,323	26,350
Disability amount	48	Montant pour personnes handicapées	48	7,350	31,316	3,930
Tuition fees and education amount	49	Frais de scolarité et montant rel. aux études	49	83,340	108,859	37,860
Amounts transferred from spouse	50	Montants transférés du conjoint	50	12,160	25,376	6,480
Allowable portion of medical expenses	51	Partie déductible des frais médicaux	51	13,730	49,485	7,940
Total tax credits on above amounts	52	Total, créd. d'imp. pour montants ci-dessus	52	470,730	820,769	231,170
Donations allowed: (53-54)		Dons alloués : (53-54)				
Charitable donations	53	Dons de charité	53	318,650	227,988	162,300
Gifts to Canada or a province	54	Dons au Canada ou à une province	54	480	755	440
Total tax credits on donations	55	Total, crédits d'impôt pour les dons	55	305,010	59,861	157,450
Total non-refundable tax credits	56	Total des crédits d'impôt non remboursables	56	470,730	880,630	231,170
Net federal tax	57	Impôt fédéral net	57	468,420	4,969,785	229,110
Net provincial tax	58	Impôt provincial net	58	376,430	2,090,017	184,460
Total tax payable	59	Total de l'impôt à payer	59	468,610	7,059,802	229,360
Social benefits repayment	60	Rembours. de prestations de program. sociaux	60	215,150	156,118	112,930
Basic federal tax	61	Impôt fédéral de base	61	468,780	4,770,153	229,210
Federal individual surtax	62	Surtaxe fédérale des particuliers	62	468,360	214,756	229,000
Minimum tax	63	Impôt minimum	63	1,210	2,886	860
Dividend tax credit	64	Crédit d'impôt pour dividendes	64	102,380	62,612	64,480
Child tax credit	65	Crédit d'impôt pour enfants	65	1,750	708	270

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon le palier de revenu total

Année d'imposition 1992 (en milliers de dollars)

\$80,000 to-à \$90,000		\$90,000 to-à \$100,000		\$50,000 to-à \$100,000		\$100,000 to-à \$125,000		\$125,000 to-à \$150,000		I t e m	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
125,500		77,430		1,793,170		98,690		47,880			1
1,100		440		9,840		770		490			2
126,590		77,870		1,803,010		99,470		48,370			3
	\$		\$		\$		\$		\$		
106,260	7,466,223	62,460	4,688,160	1,599,100	89,945,826	74,650	6,030,665	33,660	3,087,909		4
7,720	322,507	4,430	236,168	68,720	2,050,601	7,570	452,814	3,220	245,651		5
8,220	38,432	5,740	31,622	104,890	392,459	8,410	46,250	3,390	33,341		6
11,400	49,313	8,570	35,953	130,520	557,501	14,310	61,781	6,270	26,288		7
15,000	80,044	10,930	59,096	180,590	970,651	16,800	93,697	7,360	39,764		8
15,000	388,118	10,810	272,034	179,310	4,108,521	14,970	383,020	5,760	176,012		9
52,790	41,027	30,950	24,388	751,780	576,833	36,980	28,752	18,890	16,334		10
2,810	12,893	1,390	7,051	88,130	373,269	1,390	7,992	680	3,762		11
41,780	310,087	28,430	301,836	400,590	2,080,365	42,990	562,650	22,060	394,750		12
28,670	77,576	17,620	57,661	412,530	673,585	23,050	99,149	9,870	51,345		13
82,300	400,911	53,440	307,090	977,710	3,256,056	73,860	551,389	36,610	286,844		14
5,150	35,836	3,810	35,685	41,290	260,623	6,590	55,435	3,920	61,372		15
5,690	15,338	3,680	11,679	52,740	113,146	6,870	21,618	3,730	17,651		16
6,490	53,662	4,720	43,183	67,950	463,381	6,900	77,898	3,470	45,046		17
10,610	15,836	7,970	13,378	85,100	100,630	13,030	30,740	6,700	27,354		18
19,270	-19,331	12,850	14,229	199,280	-49,742	18,290	58,751	9,170	24,528		19
25,700	363,686	18,100	294,698	219,430	1,894,231	30,360	714,421	15,790	506,316		20
7,310	123,987	4,910	79,905	103,210	924,338	6,400	105,700	2,420	60,725		21
7,410	103,296	4,610	77,472	88,190	798,270	6,210	118,364	3,610	71,599		22
11,560	537,483	10,090	553,358	80,420	2,696,132	16,590	1,214,339	11,900	1,198,812		23
1,460	52,147	1,210	46,109	15,300	345,575	1,450	57,178	710	40,626		24
3,140	27,583	2,250	22,194	39,360	254,051	2,980	22,001	1,950	15,660		25
190	11,251	120	7,778	2,520	89,689	200	7,857	60	4,797		26
2,470	39,967	970	25,182	55,470	394,352	1,190	20,665	460	11,866		27
28,670	160,264	20,260	129,516	317,650	1,226,519	28,800	185,606	15,850	138,130		28
126,590	10,708,136	77,870	7,375,424	1,803,010	114,496,862	99,470	11,008,729	48,370	6,586,481		29
52,960	205,644	29,000	118,306	899,210	2,814,399	27,940	123,125	9,790	42,320		30
90,010	575,015	55,080	382,187	1,136,890	5,086,069	70,410	560,406	34,750	343,331		31
44,220	26,722	25,240	14,110	900,660	540,222	24,270	14,148	9,630	6,581		32
3,890	15,427	1,750	6,625	62,570	195,244	2,530	10,157	750	3,761		33
63,820	92,233	42,430	81,336	710,730	628,535	56,170	137,553	28,650	108,974		34
10,120	76,631	6,310	54,131	117,360	650,341	8,890	98,176	3,700	48,688		35
12,460	104,197	8,980	72,574	156,420	1,119,386	14,780	144,681	7,710	98,428		36
18,910	280,623	12,840	232,930	162,050	1,489,238	21,120	565,118	11,040	405,191		37
12,370	93,931	6,730	62,201	148,640	905,526	10,430	75,109	4,750	51,915		38
121,130	1,470,424	74,740	1,024,399	1,716,880	13,428,958	94,950	1,728,473	46,280	1,109,190		39
126,530	9,155,197	77,780	6,294,647	1,800,930	100,754,841	99,330	9,197,685	48,220	5,441,456		40
126,230	814,256	77,800	501,266	1,801,720	11,624,992	99,390	640,691	48,220	310,632		41
11,800	41,077	8,930	31,102	133,940	466,363	14,850	51,718	6,570	22,859		42
31,300	142,032	17,450	78,333	427,760	1,909,515	20,600	92,317	10,380	47,252		43
48,300	44,218	28,950	26,728	677,590	616,043	33,760	31,256	17,750	18,317		44
111,130	81,465	66,520	50,065	1,622,490	1,149,557	80,660	62,849	40,200	33,693		45
94,810	99,679	54,100	56,608	1,503,850	1,593,376	59,990	61,494	25,440	25,336		46
15,340	15,163	11,540	11,343	184,870	181,900	16,040	15,716	6,470	6,343		47
2,450	10,480	1,240	5,094	30,270	130,021	1,920	8,380	740	3,068		48
21,690	36,063	13,690	25,784	297,410	400,778	15,220	28,888	7,350	14,163		49
3,190	6,166	1,890	3,407	46,330	95,128	2,920	5,444	990	2,048		50
4,550	21,211	3,140	12,566	59,380	194,534	4,880	30,292	2,320	16,517		51
126,260	223,340	77,820	136,468	1,802,280	3,126,705	99,430	175,022	48,310	85,132		52
89,780	94,953	57,580	68,876	1,175,540	879,298	74,540	115,814	36,260	66,186		53
240	3,796	120	2,055	1,720	12,155	250	3,660	120	1,642		54
87,570	26,565	56,160	19,175	1,125,310	234,746	73,340	32,790	35,590	18,747		55
126,260	249,906	77,820	155,643	1,802,280	3,361,451	99,440	207,812	48,320	103,879		56
125,390	1,897,316	77,350	1,357,063	1,792,150	18,730,182	98,580	2,060,098	47,760	1,286,134		57
100,720	801,478	61,390	568,146	1,419,960	7,801,781	79,640	891,404	38,960	566,232		58
125,500	2,698,793	77,430	1,925,209	1,793,170	26,531,963	98,690	2,951,502	47,880	1,852,366		59
64,020	84,950	39,770	60,576	540,260	461,682	51,330	90,435	25,440	43,507		60
125,580	1,808,721	77,410	1,287,090	1,793,370	17,946,971	98,630	1,947,962	47,800	1,209,175		61
125,250	97,231	77,310	75,835	1,791,060	848,743	98,490	125,962	47,570	85,786		62
630	1,112	1,360	1,814	4,750	8,500	670	1,718	800	1,364		63
40,460	41,322	27,840	40,229	388,230	277,160	42,010	74,995	21,520	52,621		64
40	22			13,950	6,154	70	44				65

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 2 (concluded)

All Returns by Total Income Class

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	\$150,000 to-\$200,000		\$200,000 to-\$250,000	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	48,650	21,190
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	530	140
Total number of returns	3	Nombre total de déclarations	3	49,180	21,330
Sources of income		Sources de revenu			
Employment income	4	Revenus d'emploi	4	32,560	3,456,464
Commissions (from employment)	5	Commissions (d'emploi)	5	2,960	302,615
Other employment income	6	Autres revenus d'emploi	6	3,870	35,942
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	6,300	25,572
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	6,860	36,460
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	5,170	146,956
Family Allowance	10	Allocations familiales	10	18,990	16,181
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	380	1,760
Taxable amount of dividends	12	Montant imposable des dividendes	12	24,290	517,424
Bond interest	13	Intérêts obligataires	13	8,450	50,619
Bank interest	14	Intérêts bancaires	14	39,140	379,554
Mortgage interest	15	Intérêts hypothécaires	15	5,190	70,056
Income from trusts	16	Revenus de fiducie	16	4,780	25,967
Annuity income	17	Revenus de rentes	17	3,990	56,760
Foreign investment income	18	Revenus de placements étrangers	18	6,930	23,791
Net rental income	19	Revenus nets de location	19	9,860	40,669
Taxable capital gains	20	Gains en capital imposables	20	18,890	770,665
RRSP income	21	Revenu d'un REER	21	1,940	57,808
Net business income	22	Revenus nets d'entreprise	22	3,330	79,217
Net professional income	23	Revenus nets de profession libérale	23	15,750	2,141,164
Net commission income	24	Revenus nets de commissions	24	510	25,735
Net farming income	25	Revenus nets d'agriculture	25	2,160	24,751
Net fishing income	26	Revenus nets de pêche	26	60	2,916
Tax exempt income	27	Revenus non imposables	27	290	3,393
Other income	28	Autres revenus	28	18,920	121,196
Total income assessed	29	Revenu total établi	29	49,180	8,413,634
Deductions		Déductions			
RPP contributions	30	Cotisations à un régime de pension agréé	30	8,280	41,108
RRSP contributions	31	Cotisations à un REER	31	36,280	360,389
Union and professional dues	32	Cotisations syndicales et professionnelles	32	7,300	5,924
Child care expenses	33	Frais de garde d'enfants	33	1,200	4,029
Carrying charges and interest expenses	34	Frais financiers et frais d'intérêts	34	30,850	158,429
Other employment expenses	35	Autres dépenses d'emploi	35	3,040	41,065
Other deductions (from total income)	36	Autres déductions (du revenu total)	36	8,140	124,349
Capital gains deduction	37	Déduction pour gains en capital	37	12,480	573,578
Additional deductions (from net income)	38	Déductions supplémentaires (du revenu net)	38	5,200	68,355
Total deductions (Items 30 to 38)	39	Total des déductions (postes 30 à 38)	39	47,080	1,377,225
Taxable income assessed	40	Revenu imposable établi	40	49,070	6,998,935
Non-refundable tax credits		Crédits d'impôt non remboursables			
Amounts allowed: (41-51)		Montants alloués : (41-51)			
Basic personal amount	41	Montant personnel de base	41	48,920	315,023
Age amount	42	Montant en raison de l'âge	42	6,620	23,033
Married or equivalent amount	43	Montant de marié(e) ou l'équivalent	43	9,700	43,935
Amounts for dependent children	44	Montants pour enfants à charge	44	18,120	18,549
CPP or QPP contributions	45	Cotisations au RPC ou au RRQ	45	41,390	36,497
Unemployment Insurance premiums	46	Cotisations à l'assurance-chômage	46	22,360	22,018
Eligible pension income amount	47	Montant pour revenu de pensions	47	6,110	5,903
Disability amount	48	Montant pour personnes handicapées	48	890	3,776
Tuition fees and education amount	49	Frais de scolarité et montant rel. aux études	49	8,250	17,763
Amounts transferred from spouse	50	Montants transférés du conjoint	50	790	1,433
Allowable portion of medical expenses	51	Partie déductible des frais médicaux	51	2,860	16,669
Total tax credits on above amounts	52	Total, créd. d'imp. pour montants ci-dessus	52	49,120	85,864
Donations allowed: (53-54)		Dons alloués : (53-54)			
Charitable donations	53	Dons de charité	53	37,000	95,187
Gifts to Canada or a province	54	Dons au Canada ou à une province	54	140	2,504
Total tax credits on donations	55	Total, crédits d'impôt pour les dons	55	36,740	27,355
Total non-refundable tax credits	56	Total des crédits d'impôt non remboursables	56	49,120	113,218
Net federal tax	57	Impôt fédéral net	57	48,600	1,735,708
Net provincial tax	58	Impôt provincial net	58	38,770	753,487
Total tax payable	59	Total de l'impôt à payer	59	48,650	2,489,195
Social benefits repayment		Rembours. de prestations de program. sociaux			
Basic federal tax	60	Impôt fédéral de base	60	25,340	42,139
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	48,810	1,624,775
Minimum tax	62	Impôt minimum	62	48,700	123,886
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	1,720	3,730
Child tax credit	64	Crédit d'impôt pour enfants	64	23,830	68,975
	65		65		

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon le palier de revenu total

Année d'imposition 1992 (en milliers de dollars)

\$250,000 and over-et plus		\$50,000 and over-et plus				Grand total - Total global				I t e m e	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
36,970		2,046,550				13,550,800					1
340		12,120				5,886,270					2
37,310		2,058,680				19,437,070					3
	\$		\$				\$				
27,150	7,709,344	1,781,090	111,899,599			12,762,370	321,415,793				4
1,900	469,101	85,700	3,669,276			417,460	6,202,727				5
3,180	196,867	125,200	721,926			684,220	2,591,955				6
6,090	25,505	166,700	710,424			2,800,490	11,976,420				7
6,700	37,723	222,110	1,199,158			3,315,930	15,380,451				8
4,360	198,255	212,420	5,111,604			1,904,560	19,991,794				9
13,340	11,214	848,340	656,266			3,959,430	2,841,754				10
180	1,019	90,880	388,510			3,450,680	17,599,441				11
22,740	1,870,807	524,210	5,767,723			1,481,170	7,975,399				12
7,370	105,744	465,660	1,008,699			2,616,650	3,269,396				13
33,130	1,075,314	1,178,020	5,788,525			7,189,470	18,373,167				14
6,740	257,715	66,230	752,682			226,640	1,381,465				15
4,660	69,153	75,020	259,894			255,530	520,576				16
3,280	71,314	87,180	738,163			485,440	1,936,485				17
8,650	140,138	124,110	339,128			284,370	466,823				18
9,250	176,121	250,690	293,712			1,154,220	-22,092				19
20,190	3,176,793	314,710	7,688,524			774,350	9,030,181				20
1,450	106,434	116,440	1,303,717			747,550	4,004,683				21
3,550	164,889	106,430	1,271,342			1,118,420	5,869,906				22
8,310	2,215,643	139,670	10,665,931			344,810	12,812,888				23
350	26,710	18,620	506,209			126,700	1,304,593				24
1,780	11,641	49,270	342,780			424,500	1,342,397				25
50	1,965	2,940	111,030			48,930	439,559				26
200	1,387	57,760	432,024			3,266,350	17,074,762				27
16,380	432,937	406,430	2,177,929			2,269,570	6,727,840				28
37,310	18,553,731	2,058,680	163,804,775			18,870,420	490,508,364				29
2,810	11,903	950,260	3,044,616			3,713,280	6,758,081				30
27,070	318,456	1,321,120	6,847,583			4,836,410	14,784,369				31
3,550	2,176	947,800	570,425			4,807,960	1,864,580				32
380	1,437	67,700	215,708			699,550	1,686,189				33
25,110	484,021	864,900	1,620,295			2,953,500	2,309,841				34
2,020	42,348	135,980	894,589			408,220	1,852,936				35
9,090	305,889	200,580	1,864,631			956,780	4,028,086				36
13,030	2,021,602	226,650	5,526,717			568,410	6,474,422				37
4,930	224,460	176,230	1,361,333			3,716,010	19,514,826				38
35,730	3,412,291	1,961,230	21,945,897			12,849,530	59,273,330				39
37,200	15,138,806	2,056,040	141,376,554			18,238,310	432,154,818				40
37,150	239,183	2,056,720	13,267,919			19,416,720	125,075,833				41
6,490	22,577	171,800	598,181			2,887,760	10,046,841				42
5,990	26,892	478,110	2,136,617			3,013,820	12,975,963				43
11,840	11,963	766,830	703,899			3,191,210	2,761,723				44
29,310	24,222	1,831,310	1,322,224			11,889,830	5,511,080				45
13,950	13,638	1,634,090	1,723,981			11,891,490	7,309,813				46
5,180	5,016	221,900	217,975			1,975,900	1,902,843				47
560	2,350	34,730	149,114			421,830	1,782,797				48
5,260	11,645	336,970	480,613			2,118,500	2,651,162				49
740	1,210	52,280	106,245			561,610	1,578,268				50
2,370	27,474	73,090	293,512			994,480	1,594,213				51
37,210	65,688	2,057,690	3,575,488			19,421,160	29,545,491				52
28,500	233,786	1,368,160	1,441,429			5,596,760	3,283,558				53
230	31,751	2,550	54,507			6,950	57,370				54
28,220	76,212	1,315,260	405,051			5,132,520	870,631				55
37,220	141,900	2,057,710	3,980,539			19,421,320	30,416,122				56
36,960	4,132,489	2,045,240	28,934,598			13,537,810	59,465,955				57
31,360	2,011,703	1,626,110	12,478,459			9,472,500	24,427,622				58
36,970	6,144,192	2,046,550	41,413,057			13,550,800	83,893,577				59
19,450	36,883	673,380	695,601			673,530	695,748				60
36,970	3,832,337	2,046,760	27,482,535			13,541,930	56,789,416				61
36,870	339,272	2,043,830	1,598,278			13,404,940	2,907,018				62
4,060	33,184	13,440	52,693			17,220	61,602				63
22,510	249,354	509,370	768,659			1,424,780	1,062,481				64
		14,030	6,211			2,430,260	2,472,820				65

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 2A

Taxable Returns by Total Income Class

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Loss and nil-Perte et néant		\$1 to-\$5,000	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	140		9,060	
Number of non-taxable returns	2				
Total number of returns	3	140		9,060	
Sources of income	Sources de revenu		\$		\$
Employment income	4	120	2,810	4,900	14,871
Commissions (from employment)	5			40	71
Other employment income	6			360	394
Old Age Security pension	7				
CPP or QPP benefits	8	100	531	240	777
Other pensions or superannuation	9	100	1,332	220	666
Family Allowance	10			410	111
Unemployment Insurance benefits	11			320	759
Taxable amount of dividends	12	120	1,242	20	1
Bond interest	13	20	9	20	45
Bank interest	14	140	2,256	1,780	2,668
Mortgage interest	15	100	666	240	400
Income from trusts	16				
Annuity income	17			110	50
Foreign investment income	18	10	44	120	201
Net rental income	19	20	-2,264	100	154
Taxable capital gains	20	110	3,582	680	1,122
RRSP income	21			160	222
Net business income	22	30	-7,668	450	611
Net professional income	23			140	529
Net commission income	24			120	397
Net farming income	25			170	443
Net fishing income	26				
Tax exempt income	27			110	98
Other income	28	130	-13,700	950	1,642
Total income assessed	29	140	-11,388	9,060	26,232
Deductions	Déductions				
RPP contributions	30			230	19
RRSP contributions	31			330	121
Union and professional dues	32			560	26
Child care expenses	33				
Carrying charges and interest expenses	34	50	1,676	370	112
Other employment expenses	35			20	9
Other deductions (from total income)	36	10	3,489	360	200
Capital gains deduction	37				
Additional deductions (from net income)	38			150	137
Total deductions (Items 30 to 38)	39	50	5,309	1,820	623
Taxable income assessed	40	140	18,053	9,060	27,227
Non-refundable tax credits	Crédits d'impôt non remboursables				
Amounts allowed: (41-51)	Montants alloués : (41-51)				
Basic personal amount	41	140	923	5,960	13,168
Age amount	42			200	119
Married or equivalent amount	43	100	117	460	314
Amounts for dependent children	44			710	199
CPP or QPP contributions	45	30	18	2,310	54
Unemployment Insurance premiums	46	20	7	4,630	413
Eligible pension income amount	47	100	97	200	195
Disability amount	48				
Tuition fees and education amount	49			560	350
Amounts transferred from spouse	50				
Allowable portion of medical expenses	51	110	434	280	87
Total tax credits on above amounts	52	140	277	6,670	2,529
Donations allowed: (53-54)	Dons alloués : (53-54)				
Charitable donations	53			430	127
Gifts to Canada or a province	54				
Total tax credits on donations	55			310	28
Total non-refundable tax credits	56	140	277	6,800	2,557
Net federal tax	57	140	3,998	9,060	2,499
Net provincial tax	58	130	2,412	3,140	513
Total tax payable	59	140	6,411	9,060	3,011
Social benefits repayment	Rembours. de prestations de program. sociaux				
Basic federal tax	60				
Federal individual surtax	61	140	4,152	9,060	2,273
Minimum tax	62	130	-165	8,510	66
Dividend tax credit	63	90	51		
Child tax credit	64	120	166	20	
	65			230	281

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Déclarations imposables selon le palier de revenu total

Année d'imposition 1992 (en milliers de dollars)

\$5,000 to-à \$10,000		\$10,000 to-à \$15,000		\$15,000 to-à \$20,000		\$20,000 to-à \$25,000		\$25,000 to-à \$30,000		I t o c s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
849,620		1,825,730		1,783,620		1,678,500		1,527,240		1
849,620		1,825,730		1,783,620		1,678,500		1,527,240		2
	\$		\$		\$		\$		\$	3
629,270	4,029,015	1,239,410	11,859,519	1,242,320	17,086,825	1,280,920	23,576,003	1,237,760	29,027,790	4
20,770	33,627	36,510	94,274	41,510	177,889	40,640	282,093	35,780	324,070	5
35,800	54,253	52,120	128,260	54,710	225,448	59,480	252,892	51,450	244,182	6
1,020	3,885	314,550	1,379,504	352,180	1,537,337	268,940	1,163,863	190,360	824,012	7
71,630	314,279	397,510	1,816,950	426,300	2,224,375	342,290	1,922,820	259,530	1,482,326	8
12,920	42,034	168,300	549,397	289,750	1,529,304	274,480	2,259,003	219,050	2,500,376	9
28,810	16,801	142,910	89,403	261,820	174,057	314,470	217,980	353,360	245,378	10
307,230	1,269,589	592,270	2,969,328	558,280	3,315,556	477,160	3,061,232	346,680	2,113,869	11
18,050	5,717	66,540	45,874	92,910	121,515	105,970	148,077	115,480	271,657	12
65,800	55,914	196,250	209,613	229,840	275,728	245,100	294,110	258,730	282,298	13
221,260	337,353	667,680	1,338,964	704,140	1,722,786	657,490	1,576,424	607,160	1,546,955	14
6,240	21,937	19,720	65,910	17,890	62,805	20,240	85,882	17,180	78,007	15
7,050	9,832	16,570	25,093	18,110	26,800	20,810	28,501	18,500	29,059	16
4,910	8,247	37,360	69,740	63,130	131,043	62,320	176,399	50,360	165,242	17
2,960	3,781	14,780	7,936	14,710	12,509	14,950	12,368	18,430	11,979	18
31,210	19,751	79,370	17,089	103,210	-2,829	100,060	6,989	104,560	-23,457	19
10,050	8,790	33,500	36,368	40,440	82,337	48,070	97,878	48,820	102,770	20
24,070	82,229	55,920	206,769	78,600	311,522	86,720	346,733	86,570	400,702	21
77,030	405,146	123,230	791,825	111,290	789,207	92,250	712,525	82,810	638,103	22
13,830	72,279	21,120	143,518	22,370	195,356	19,320	224,382	19,050	270,141	23
6,440	28,796	13,360	59,239	11,900	67,149	10,370	102,983	10,500	113,766	24
23,420	59,655	44,230	167,360	46,790	108,461	36,820	174,139	34,200	199,509	25
3,780	8,858	7,320	26,971	9,050	50,808	6,110	46,101	3,350	37,296	26
34,580	37,317	243,520	427,963	187,180	424,005	130,270	405,070	106,120	424,324	27
79,200	196,624	176,920	465,655	192,750	530,356	196,950	531,485	185,340	568,573	28
849,620	7,125,708	1,825,730	22,992,523	1,783,620	31,180,348	1,678,500	37,705,932	1,527,240	41,878,927	29
23,520	5,099	98,180	34,705	177,400	95,555	315,820	238,107	448,460	463,756	30
56,440	46,927	230,190	297,588	334,980	523,423	439,800	809,663	514,170	1,065,851	31
103,110	11,861	265,140	39,260	348,370	68,591	450,950	116,285	550,590	277,959	32
15,080	12,088	63,020	98,349	86,180	173,554	100,270	234,672	98,070	251,034	33
30,470	4,122	156,490	26,256	227,480	44,691	263,460	51,379	278,860	62,986	34
2,290	1,673	11,670	19,707	23,760	58,191	34,080	99,913	35,350	112,741	35
22,020	8,405	77,170	59,521	93,170	110,571	95,570	159,388	89,870	181,999	36
7,780	2,821	26,290	22,854	31,610	46,771	38,950	65,985	39,050	77,394	37
42,880	51,123	276,010	501,644	232,320	558,315	172,180	555,542	141,340	575,003	38
247,380	144,118	910,220	1,099,883	1,056,530	1,679,663	1,154,110	2,330,934	1,185,440	2,968,723	39
849,620	6,984,818	1,825,730	21,910,925	1,783,620	29,510,463	1,678,500	35,381,888	1,527,140	38,915,984	40
848,390	5,448,176	1,824,870	11,763,607	1,783,150	11,501,226	1,677,990	10,825,424	1,526,770	9,852,627	41
1,670	4,391	319,870	1,112,736	356,710	1,241,159	272,800	949,795	192,860	671,411	42
8,600	9,915	95,780	369,760	242,180	962,187	280,940	1,157,417	274,190	1,178,115	43
25,270	16,797	110,650	83,743	196,440	164,468	241,270	205,653	284,530	239,465	44
575,560	64,889	1,228,160	231,980	1,250,940	364,259	1,290,720	520,496	1,246,260	654,002	45
585,310	104,494	1,174,130	325,213	1,184,540	479,408	1,224,970	667,254	1,180,160	817,213	46
11,860	11,143	180,990	167,763	305,650	297,567	284,400	279,409	224,650	220,997	47
870	3,458	19,770	82,371	44,560	187,667	46,100	195,756	37,080	157,294	48
124,650	117,900	256,140	328,272	192,680	213,238	173,880	177,575	156,780	147,691	49
1,330	820	27,540	43,691	73,440	208,161	69,220	203,137	55,770	167,866	50
61,720	30,025	165,260	108,823	161,000	142,781	125,950	153,504	92,100	117,673	51
848,780	987,672	1,825,070	2,487,408	1,783,310	2,688,641	1,678,120	2,615,542	1,526,830	2,426,711	52
90,460	14,487	369,800	104,844	494,460	194,025	545,780	228,919	576,150	261,313	53
10		110	1	600	43	780	179	670	1,076	54
73,590	3,110	322,150	24,710	442,440	47,775	488,470	57,495	517,760	66,808	55
848,780	990,782	1,825,070	2,512,117	1,783,310	2,736,416	1,678,140	2,673,038	1,526,830	2,493,518	56
849,620	206,264	1,821,150	1,260,066	1,780,620	2,359,635	1,676,790	3,460,981	1,526,280	4,258,735	57
313,570	45,319	1,104,770	427,428	1,209,530	871,995	1,193,400	1,321,883	1,107,530	1,642,231	58
849,620	251,583	1,825,730	1,687,493	1,783,620	3,231,630	1,678,500	4,782,864	1,527,240	5,900,966	59
849,620	198,052	1,821,270	1,210,686	1,780,810	2,265,863	1,676,920	3,321,261	1,526,300	4,085,576	60
776,230	8,410	1,783,790	53,091	1,768,860	100,590	1,672,380	148,212	1,524,390	182,676	61
		30	79	180	652	200	450	490	675	62
16,460	753	62,080	6,080	88,770	16,150	100,420	19,684	110,100	36,157	63
125,080	117,927	228,510	199,327	215,190	184,717	165,680	145,782	137,430	112,432	64

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 2A (continued)

Taxable Returns by Total Income Class

1992 Taxation year (all money figures in thousands of dollars)

	Item	Poste	\$30,000 to-\$35,000		\$35,000 to-\$40,000	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	1,286,690	1,068,060	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2			
Total number of returns	3	Nombre total de déclarations	3	1,286,690	1,068,060	
Sources of income		Sources de revenu				
Employment income	4	Revenus d'emploi	4	1,083,010	\$ 30,968,681	\$ 31,250,927
Commissions (from employment)	5	Commissions (d'emploi)	5	34,340	362,735	31,510
Other employment income	6	Autres revenus d'emploi	6	55,350	221,939	55,240
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	138,570	600,643	92,300
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	190,880	1,063,042	132,150
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	167,830	2,284,695	119,700
Family Allowance	10	Allocations familiales	10	342,470	234,826	331,210
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	234,600	1,303,970	154,750
Taxable amount of dividends	12	Montant imposable des dividendes	12	125,430	350,569	109,290
Bond interest	13	Intérêts obligataires	13	250,020	286,613	214,740
Bank interest	14	Intérêts bancaires	14	529,860	1,415,916	437,480
Mortgage interest	15	Intérêts hypothécaires	15	14,810	61,220	12,820
Income from trusts	16	Revenus de fiducie	16	20,580	26,566	18,320
Annuity income	17	Revenus de rentes	17	44,410	179,381	34,450
Foreign investment income	18	Revenus de placements étrangers	18	18,550	11,772	15,810
Net rental income	19	Revenus nets de location	19	102,370	11,013	82,940
Taxable capital gains	20	Gains en capital imposables	20	51,730	124,045	53,040
RRSP income	21	Revenu d'un REER	21	75,850	347,170	60,130
Net business income	22	Revenus nets d'entreprise	22	62,500	466,825	56,880
Net professional income	23	Revenus nets de profession libérale	23	18,390	272,564	16,220
Net commission income	24	Revenus nets de commissions	24	7,580	98,660	7,760
Net farming income	25	Revenus nets d'agriculture	25	25,050	155,653	21,900
Net fishing income	26	Revenus nets de pêche	26	2,270	37,743	2,000
Tax exempt income	27	Revenus non imposables	27	80,480	346,923	58,030
Other income	28	Autres revenus	28	165,020	468,139	138,660
Total income assessed	29	Revenu total établi	29	1,286,690	41,701,303	1,068,060
Deductions		Déductions				
RPP contributions	30	Cotisations à un régime de pension agréé	30	465,460	618,462	455,510
RRSP contributions	31	Cotisations à un REER	31	523,820	1,250,790	501,100
Union and professional dues	32	Cotisations syndicales et professionnelles	32	539,660	208,163	510,780
Child care expenses	33	Frais de garde d'enfants	33	79,440	215,280	62,780
Carrying charges and interest expenses	34	Frais financiers et frais d'intérêts	34	279,460	75,917	254,390
Other employment expenses	35	Autres dépenses d'emploi	35	41,980	142,862	40,980
Other deductions (from total income)	36	Autres déductions (du revenu total)	36	83,160	198,948	73,110
Capital gains deduction	37	Déduction pour gains en capital	37	40,700	100,577	40,920
Additional deductions (from net income)	38	Déductions supplémentaires (du revenu net)	38	109,490	462,558	87,690
Total deductions (Items 30 to 38)	39	Total des déductions (postes 30 à 38)	39	1,084,510	3,273,558	948,630
Taxable income assessed	40	Revenu imposable établi	40	1,286,550	38,433,229	1,068,040
Non-refundable tax credits		Crédits d'impôt non remboursables				
Amounts allowed: (41-51)		Montants alloués : (41-51)				
Basic personal amount	41	Montant personnel de base	41	1,286,520	8,303,269	1,067,920
Age amount	42	Montant en raison de l'âge	42	141,030	491,041	93,790
Married or equivalent amount	43	Montant de marié(e) ou l'équivalent	43	238,650	1,038,145	207,840
Amounts for dependent children	44	Montants pour enfants à charge	44	275,050	230,749	286,400
CPP or QPP contributions	45	Cotisations au RPC ou au RRQ	45	1,086,500	692,756	933,810
Unemployment Insurance premiums	46	Cotisations à l'assurance-chômage	46	1,034,000	860,013	889,970
Eligible pension income amount	47	Montant pour revenu de pensions	47	173,360	170,791	123,280
Disability amount	48	Montant pour personnes handicapées	48	26,790	114,628	19,960
Tuition fees and education amount	49	Frais de scolarité et montant rel. aux études	49	132,530	125,182	124,810
Amounts transferred from spouse	50	Montants transférés du conjoint	50	35,910	100,433	26,140
Allowable portion of medical expenses	51	Partie déductible des frais médicaux	51	67,280	101,867	43,000
Total tax credits on above amounts	52	Total, créd. d'imp. pour montants ci-dessus	52	1,286,570	2,086,235	1,067,980
Donations allowed: (53-54)		Dons alloués : (53-54)				
Charitable donations	53	Dons de charité	53	547,060	262,952	496,340
Gifts to Canada or a province	54	Dons au Canada ou à une province	54	1,100	192	210
Total tax credits on donations	55	Total, crédits d'impôt pour les dons	55	499,760	67,397	457,410
Total non-refundable tax credits	56	Total des crédits d'impôt non remboursables	56	1,286,570	2,153,632	1,067,980
Net federal tax	57	Impôt fédéral net	57	1,286,130	4,671,979	1,067,810
Net provincial tax	58	Impôt provincial net	58	962,480	1,852,672	812,010
Total tax payable	59	Total de l'impôt à payer	59	1,286,690	6,524,651	1,068,060
Social benefits repayment	60	Rembours. de prestations de program. sociaux	60	20	28	10
Basic federal tax	61	Impôt fédéral de base	61	1,286,160	4,482,715	1,067,830
Federal individual surtax	62	Surtaxe fédérale des particuliers	62	1,285,310	200,649	1,067,140
Minimum tax	63	Impôt minimum	63	580	1,630	800
Dividend tax credit	64	Crédit d'impôt pour dividendes	64	121,660	46,670	104,770
Child tax credit	65	Crédit d'impôt pour enfants	65	91,990	64,621	54,160

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Déclarations imposables selon le palier de revenu total

Année d'imposition 1992 (en milliers de dollars)

\$30,000 to-à \$40,000		\$40,000 to-à \$45,000		\$45,000 to-à \$50,000		\$40,000 to-à \$50,000		\$50,000 to-à \$60,000		I t e m e	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
2,354,750		826,760		648,830		1,475,590		892,280		1	
2,354,750		826,760		648,830		1,475,590		892,280		2	
	\$		\$		\$		\$		\$	3	
2,012,370	62,219,607	732,150	28,164,373	582,140	25,261,286	1,314,290	53,425,658	804,570	40,173,468	4	
65,850	786,358	22,380	336,715	18,400	364,246	40,780	700,961	27,600	577,381	5	
110,590	443,801	48,650	171,431	36,980	127,192	85,630	298,622	48,150	139,579	6	
230,860	997,813	62,410	268,104	45,620	195,759	108,020	463,863	60,390	259,989	7	
323,040	1,806,058	94,790	514,700	64,480	355,729	159,260	870,430	84,710	467,428	8	
287,530	4,227,816	86,390	1,609,810	60,500	1,213,353	146,880	2,823,163	82,750	1,798,766	9	
673,670	472,240	288,350	211,050	240,680	179,723	529,030	390,773	367,900	278,387	10	
389,350	2,094,462	103,640	469,839	63,700	264,248	167,340	734,087	58,450	240,063	11	
234,730	659,896	100,130	297,243	85,610	259,215	185,740	556,458	157,780	580,760	12	
464,770	514,905	167,120	182,951	138,620	169,813	305,740	352,764	206,520	266,547	13	
967,340	2,519,633	364,670	986,635	301,890	759,776	666,550	1,746,411	443,630	1,169,142	14	
27,630	126,725	12,610	56,000	10,950	61,486	23,570	117,486	13,430	75,063	15	
38,900	54,911	13,330	27,997	12,380	23,424	25,710	51,421	20,140	37,209	16	
78,860	329,504	25,950	133,009	20,770	113,126	46,730	246,134	28,510	171,035	17	
34,360	24,725	18,270	12,982	15,530	17,121	33,800	30,103	27,620	24,983	18	
185,310	5,194	71,390	-46,771	59,240	3,382	130,630	-43,389	85,690	-39,689	19	
104,780	278,698	47,620	180,055	42,230	190,472	89,860	370,527	79,380	380,735	20	
135,980	638,994	47,720	249,442	36,610	235,360	84,330	484,802	48,500	325,244	21	
119,380	930,995	38,790	226,605	32,800	164,918	71,590	391,524	39,870	300,255	22	
34,610	538,155	14,960	278,028	12,960	256,808	27,920	534,836	26,380	580,165	23	
15,340	175,244	4,670	83,618	3,580	70,618	8,250	154,235	5,640	89,859	24	
46,950	273,204	16,900	74,275	11,840	48,802	28,740	123,077	17,890	101,061	25	
4,260	84,187	1,730	37,895	1,260	26,947	2,980	64,842	1,180	35,940	26	
138,510	579,191	44,680	214,747	30,170	133,448	74,860	348,196	33,800	162,831	27	
303,680	870,518	120,830	305,105	94,120	247,185	214,950	552,289	139,040	444,190	28	
2,354,750	81,652,834	826,760	35,045,837	648,830	30,743,436	1,475,590	65,789,273	892,280	48,640,390	29	
920,970	1,382,564	379,060	729,890	320,630	724,563	699,690	1,454,453	464,110	1,263,902	30	
1,024,930	2,593,632	420,890	1,258,036	353,690	1,122,671	774,580	2,380,707	526,930	1,927,043	31	
1,050,440	436,930	426,160	213,256	361,390	196,535	787,550	409,791	494,570	291,764	32	
142,230	387,295	38,930	114,585	29,540	93,546	68,470	208,132	35,200	103,553	33	
533,850	162,922	219,400	96,907	191,550	75,600	410,950	172,507	306,040	160,569	34	
82,960	307,968	37,370	152,895	28,870	132,026	66,230	284,922	49,080	223,838	35	
156,270	443,018	59,650	236,756	44,220	184,385	103,870	421,141	72,620	358,137	36	
81,620	220,784	38,380	140,483	33,800	141,718	72,170	282,201	59,990	300,947	37	
197,180	820,584	69,910	332,033	53,350	227,973	123,260	560,005	68,620	319,516	38	
2,033,140	6,755,696	750,430	3,274,841	604,980	2,899,018	1,355,410	6,173,858	844,520	4,949,268	39	
2,354,590	74,908,521	826,670	31,781,568	648,830	27,847,615	1,475,490	59,629,184	892,280	43,663,298	40	
2,354,440	15,194,902	826,560	5,334,626	648,650	4,185,595	1,475,210	9,520,220	892,130	5,757,594	41	
234,820	817,618	63,780	222,085	46,380	161,481	110,160	383,567	61,790	215,126	42	
446,490	1,947,236	172,480	762,540	140,780	625,018	313,270	1,387,558	207,390	923,645	43	
561,450	476,508	249,550	219,220	212,550	187,739	462,110	406,959	327,470	295,924	44	
2,020,310	1,332,182	733,880	508,652	583,970	407,087	1,317,850	915,739	808,920	567,309	45	
1,923,970	1,706,180	701,810	707,191	560,440	582,672	1,262,250	1,289,863	770,560	815,261	46	
296,630	292,490	88,900	87,904	62,480	61,816	151,380	149,720	84,930	83,708	47	
46,760	201,165	17,320	72,148	10,990	47,675	28,310	119,822	14,910	64,936	48	
257,340	244,389	107,770	102,804	88,400	94,773	196,160	197,577	140,420	171,216	49	
62,050	170,041	21,590	50,848	14,380	33,759	35,970	84,607	22,320	47,314	50	
110,280	188,095	32,240	63,631	23,300	52,557	55,540	116,188	29,500	75,656	51	
2,354,550	3,848,821	826,690	1,385,785	648,760	1,097,620	1,475,440	2,483,405	892,150	1,535,858	52	
1,043,400	499,222	428,510	202,265	365,650	197,316	794,160	399,581	546,510	343,615	53	
1,310	202	270	259	280	218	550	477	440	784	54	
957,170	127,884	396,820	51,566	343,440	51,007	740,260	102,573	518,530	89,617	55	
2,354,550	3,976,706	826,690	1,437,351	648,760	1,148,627	1,475,440	2,585,978	892,150	1,625,475	56	
2,353,940	9,683,293	826,620	4,790,567	648,340	4,505,320	1,474,960	9,295,886	891,880	7,579,626	57	
1,774,480	3,860,164	637,680	1,941,524	502,170	1,835,695	1,139,850	3,777,219	696,940	3,103,518	58	
2,354,750	13,543,457	826,760	6,732,091	648,830	6,341,014	1,475,590	13,073,105	892,280	10,683,144	59	
40	42	10	17	100	58	110	75	107,530	35,990	60	
2,353,990	9,286,571	826,620	4,598,334	648,750	4,331,597	1,475,370	8,929,931	892,220	7,275,848	61	
2,352,450	415,959	826,030	205,960	648,050	193,964	1,474,070	399,925	891,120	326,379	62	
1,380	3,525	510	824	710	1,995	1,210	2,820	690	1,216	63	
226,420	87,852	96,950	39,578	82,600	34,514	179,550	74,091	152,060	77,348	64	
146,150	95,175	27,070	16,282	15,860	8,650	42,930	24,933	11,570	4,582	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 2A (continued)

Taxable Returns by Total Income Class

1992 Taxation year (all money figures in thousands of dollars)

Item		Poste	\$60,000 to-\$70,000		70,000 to-\$80,000	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	468,610	229,360	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2			
Total number of returns	3	Nombre total de déclarations	3	468,610	229,360	
Sources of income		Sources de revenu				
Employment income	4	Revenus d'emploi	4	422,510	24,573,768	\$ 12,890,852
Commissions (from employment)	5	Commissions (d'emploi)	5	17,820	501,286	11,130 412,261
Other employment income	6	Autres revenus d'emploi	6	26,250	97,125	16,370 79,122
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	29,860	127,788	18,510 77,913
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	42,330	224,203	25,440 130,075
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	44,570	1,029,349	25,220 600,122
Family Allowance	10	Allocations familiales	10	204,230	158,039	94,230 73,502
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	18,310	77,749	6,690 29,884
Taxable amount of dividends	12	Montant imposable des dividendes	12	104,530	461,038	65,800 388,665
Bond interest	13	Intérêts obligataires	13	106,740	163,045	52,120 107,933
Bank interest	14	Intérêts bancaires	14	255,020	790,289	138,270 573,667
Mortgage interest	15	Intérêts hypothécaires	15	10,410	62,106	8,080 50,810
Income from trusts	16	Revenus de fiducie	16	14,400	26,278	8,180 16,282
Annuity income	17	Revenus de rentes	17	17,100	120,126	10,510 74,549
Foreign investment income	18	Revenus de placements étrangers	18	22,190	20,012	16,240 26,051
Net rental income	19	Revenus nets de location	19	51,530	-7,618	27,910 12,026
Taxable capital gains	20	Gains en capital imposables	20	56,090	361,006	36,800 331,093
RRSP income	21	Revenu d'un REER	21	27,410	238,659	14,440 147,710
Net business income	22	Revenus nets d'entreprise	22	22,710	189,491	12,800 131,380
Net professional income	23	Revenus nets de profession libérale	23	17,610	467,293	14,480 541,868
Net commission income	24	Revenus nets de commissions	24	4,250	89,403	2,610 64,911
Net farming income	25	Revenus nets d'agriculture	25	10,260	60,970	5,290 40,330
Net fishing income	26	Revenus nets de pêche	26	610	18,236	320 14,818
Tax exempt income	27	Revenus non imposables	27	12,200	66,598	4,500 38,463
Other income	28	Autres revenus	28	81,430	288,175	46,960 202,827
Total income assessed	29	Revenu total établi	29	468,610	30,204,416	229,360 17,057,114
Deductions		Déductions				
RPP contributions	30	Cotisations à un régime de pension agréé	30	246,900	845,334	105,040 378,492
RRSP contributions	31	Cotisations à un REER	31	304,070	1,325,182	159,510 867,602
Union and professional dues	32	Cotisations syndicales et professionnelles	32	239,430	149,943	95,950 57,297
Child care expenses	33	Frais de garde d'enfants	33	15,410	48,572	6,270 20,770
Carrying charges and interest expenses	34	Frais financiers et frais d'intérêts	34	190,010	147,364	106,130 119,925
Other employment expenses	35	Autres dépenses d'emploi	35	31,760	165,766	20,060 129,596
Other deductions (from total income)	36	Autres déductions (du revenu total)	36	37,880	218,650	22,320 160,104
Capital gains deduction	37	Déduction pour gains en capital	37	41,280	274,952	25,890 248,968
Additional deductions (from net income)	38	Déductions supplémentaires (du revenu net)	38	37,290	174,173	20,420 113,647
Total deductions (Items 30 to 38)	39	Total des déductions (postes 30 à 38)	39	448,530	3,349,937	219,790 2,096,400
Taxable income assessed	40	Revenu imposable établi	40	468,610	26,702,879	229,270 14,840,326
Non-refundable tax credits		Crédits d'impôt non remboursables ,				
Amounts allowed: (41-51)		Montants alloués : (41-51)				
Basic personal amount	41	Montant personnel de base	41	468,370	3,022,237	229,260 1,478,490
Age amount	42	Montant en raison de l'âge	42	30,640	106,702	18,990 66,137
Married or equivalent amount	43	Montant de marié(e) ou l'équivalent	43	115,260	515,141	54,960 243,656
Amounts for dependent children	44	Montants pour enfants à charge	44	185,160	168,337	86,040 79,110
CPP or QPP contributions	45	Cotisations au RPC ou au RRQ	45	427,080	301,287	205,010 147,144
Unemployment Insurance premiums	46	Cotisations à l'assurance-chômage	46	399,040	426,282	182,830 193,924
Eligible pension income amount	47	Montant pour revenu de pensions	47	45,770	45,089	26,190 25,672
Disability amount	48	Montant pour personnes handicapées	48	7,180	30,592	3,930 16,583
Tuition fees and education amount	49	Frais de scolarité et montant rel. aux études	49	83,180	108,618	37,630 58,146
Amounts transferred from spouse	50	Montants transférés du conjoint	50	12,160	25,365	6,460 11,918
Allowable portion of medical expenses	51	Partie déductible des frais médicaux	51	13,600	47,942	7,780 29,361
Total tax credits on above amounts	52	Total, créd. d'imp. pour montants ci-dessus	52	468,450	817,015	229,320 399,970
Donations allowed: (53-54)		Dons alloués : (53-54)				
Charitable donations	53	Dons de charité	53	318,620	227,955	162,050 141,232
Gifts to Canada or a province	54	Dons au Canada ou à une province	54	480	755	360 1,790
Total tax credits on donations	55	Total, crédits d'impôt pour les dons	55	304,970	59,852	157,210 37,920
Total non-refundable tax credits	56	Total des crédits d'impôt non remboursables	56	468,450	876,867	229,320 437,889
Net federal tax	57	Impôt fédéral net	57	468,420	4,969,785	229,110 2,926,392
Net provincial tax	58	Impôt provincial net	58	376,430	2,090,017	184,460 1,238,623
Total tax payable	59	Total de l'impôt à payer	59	468,610	7,059,802	229,360 4,165,015
Social benefits repayment	60	Rembours. de prestations de program. sociaux	60	214,560	155,548	112,410 122,279
Basic federal tax	61	Impôt fédéral de base	61	468,520	4,770,128	229,210 2,803,901
Federal individual surtax	62	Surtaxe fédérale des particuliers	62	468,110	214,855	229,000 134,539
Minimum tax	63	Impôt minimum	63	1,200	2,883	860 1,446
Dividend tax credit	64	Crédit d'impôt pour dividendes	64	101,520	61,414	64,100 51,785
Child tax credit	65	Crédit d'impôt pour enfants	65	1,750	706	270 106

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Déclarations imposables selon le palier de revenu total

Année d'imposition 1992 (en milliers de dollars)

\$80,000 to-à \$90,000		\$90,000 to-à \$100,000		\$50,000 to-à \$100,000		\$100,000 to-à \$125,000		\$125,000 to-à \$150,000		I t e m e	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
125,500		77,430		1,793,170		98,690		47,880			1
125,500		77,430		1,793,170		98,690		47,880			2
	\$		\$		\$		\$		\$		3
106,080	7,451,607	62,340	4,682,679	1,594,670	89,772,373	74,290	6,010,725	33,420	3,078,780		4
7,710	322,286	4,430	236,032	68,680	2,049,247	7,560	452,649	3,220	245,609		5
8,220	38,310	5,740	31,592	104,720	385,728	8,400	46,026	3,360	32,102		6
11,100	48,163	8,500	35,672	128,360	549,525	14,180	61,267	6,170	25,868		7
14,390	76,927	10,710	57,792	177,580	956,424	16,600	92,848	7,200	39,365		8
14,840	387,189	10,790	271,663	178,180	4,087,089	14,950	382,477	5,740	175,720		9
52,730	40,977	30,740	24,220	749,820	575,125	36,780	28,640	18,820	16,308		10
2,810	12,893	1,390	7,050	87,650	367,640	1,390	7,968	680	3,762		11
41,720	308,495	28,340	293,156	398,170	2,032,115	42,750	554,995	21,980	392,141		12
28,620	77,480	17,560	57,318	411,560	672,323	22,890	99,027	9,850	51,219		13
81,340	395,779	53,080	305,974	971,340	3,234,851	73,480	549,207	36,240	283,955		14
5,140	35,721	3,800	35,607	40,860	259,306	6,560	54,841	3,780	49,778		15
5,570	11,992	3,670	11,656	51,960	103,417	6,750	21,254	3,730	17,649		16
6,390	53,243	4,720	43,027	67,220	461,979	6,860	77,755	3,460	44,953		17
10,600	15,823	7,930	13,156	84,580	100,025	12,930	30,511	6,680	27,288		18
18,870	10,314	12,740	18,922	196,730	-6,045	18,060	55,666	9,020	25,029		19
25,300	337,657	17,960	285,723	215,530	1,696,214	29,870	668,424	15,550	476,864		20
7,200	102,759	4,900	79,641	102,450	894,013	6,370	105,192	2,310	59,595		21
7,180	103,017	4,590	78,065	87,150	802,208	6,140	119,490	3,510	75,340		22
11,430	518,056	10,030	549,835	79,940	2,657,216	16,550	1,209,790	11,870	1,195,944		23
1,460	52,146	1,210	45,750	15,160	342,069	1,450	57,108	700	40,623		24
3,080	27,257	2,190	22,254	38,710	251,872	2,870	22,374	1,810	16,893		25
190	11,251	120	7,778	2,430	88,023	190	7,746	60	4,797		26
2,030	15,247	730	8,397	53,280	291,536	1,100	19,737	340	3,552		27
28,580	161,221	20,210	130,589	316,210	1,227,001	28,720	185,923	15,740	134,760		28
125,500	10,615,810	77,430	7,333,544	1,793,170	113,851,274	98,690	10,921,641	47,880	6,517,896		29
52,960	205,629	29,000	118,306	898,010	2,811,663	27,830	122,333	9,780	42,315		30
89,890	573,961	54,880	381,736	1,135,270	5,075,524	70,280	559,578	34,640	342,889		31
44,070	26,694	25,180	14,100	899,200	539,798	24,130	14,068	9,610	6,576		32
3,840	15,363	1,740	6,588	62,450	194,846	2,520	10,109	740	3,741		33
63,620	87,771	42,290	77,332	708,090	592,961	55,890	130,191	28,450	101,982		34
10,120	76,578	6,310	54,083	117,320	649,862	8,890	98,139	3,700	48,647		35
12,270	98,381	8,900	68,645	153,990	903,917	14,590	131,008	7,540	77,469		36
18,550	255,678	12,740	224,801	158,450	1,305,344	20,690	525,661	10,840	379,878		37
11,780	61,445	6,440	40,618	144,550	709,399	10,160	57,398	4,560	35,880		38
120,100	1,401,500	74,300	986,210	1,707,240	12,783,314	94,180	1,648,486	45,790	1,039,377		39
125,500	9,131,218	77,430	6,288,056	1,793,080	100,625,777	98,690	9,185,303	47,880	5,438,074		40
125,170	807,451	77,370	498,529	1,792,310	11,564,301	98,640	635,862	47,760	307,617		41
11,490	40,012	8,860	30,855	131,780	458,832	14,720	51,259	6,460	22,504		42
31,140	141,303	17,420	78,262	426,160	1,902,007	20,470	91,796	10,330	47,082		43
48,240	44,167	28,740	26,560	675,660	614,099	33,680	31,188	17,690	18,282		44
110,820	81,227	66,380	49,975	1,618,190	1,146,941	80,410	62,744	39,990	33,574		45
94,780	99,664	54,090	56,602	1,501,310	1,591,732	59,810	61,419	25,280	25,228		46
15,180	15,013	11,520	11,328	183,600	180,811	15,990	15,678	6,450	6,323		47
2,050	8,761	1,240	5,081	29,310	125,953	1,850	8,084	730	3,059		48
21,580	35,971	13,680	25,769	296,490	399,720	15,180	28,833	7,350	14,159		49
3,190	6,163	1,890	3,405	46,030	94,166	2,890	5,395	980	2,045		50
4,500	18,181	3,140	12,549	58,510	183,689	4,860	27,629	2,310	16,489		51
125,180	220,954	77,380	135,893	1,792,480	3,109,690	98,660	173,465	47,840	84,475		52
89,560	94,184	57,540	68,845	1,174,290	875,831	74,420	114,900	36,170	66,075		53
180	538	120	2,055	1,570	5,921	210	2,060	120	1,642		54
87,350	25,404	56,110	19,166	1,124,180	231,959	73,220	32,065	35,500	18,716		55
125,180	246,358	77,380	155,059	1,792,480	3,341,649	98,660	205,530	47,840	103,191		56
125,390	1,897,316	77,350	1,357,063	1,792,150	18,730,182	98,580	2,060,098	47,760	1,286,134		57
100,720	801,478	61,390	568,146	1,419,960	7,801,781	79,640	891,404	38,960	566,232		58
125,500	2,698,793	77,430	1,925,209	1,793,170	26,531,963	98,690	2,951,502	47,880	1,852,366		59
63,670	83,639	39,500	60,175	537,660	457,632	51,020	89,834	25,280	42,842		60
125,470	1,807,125	77,410	1,287,083	1,792,820	17,944,085	98,620	1,947,859	47,800	1,209,172		61
125,230	97,248	77,310	75,835	1,790,770	848,855	98,480	125,956	47,570	85,786		62
620	1,108	1,350	1,784	4,720	8,437	630	1,575	730	1,168		63
40,390	41,110	27,750	39,072	385,820	270,728	41,780	73,974	21,440	52,273		64
40	19			13,620	5,414	70	39				65

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 2A (concluded)

Taxable Returns by Total Income Class

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	\$150,000 to-\$200,000		\$200,000 to-\$250,000	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1 <i>Nombre de déclarations imposables</i>	48,650		21,190	
Number of non-taxable returns	2 <i>Nombre de déclarations non imposables</i>				
Total number of returns	3 <i>Nombre total de déclarations</i>	48,650		21,190	
Sources of income	Sources de revenu		\$		\$
Employment income	4 <i>Revenus d'emploi</i>	32,280	3,424,089	13,940	1,667,167
Commissions (from employment)	5 <i>Commissions (d'emploi)</i>	5	2,950	1,330	148,208
Other employment income	6 <i>Autres revenus d'emploi</i>	5	3,870	1,460	16,899
Old Age Security pension	7 <i>Pension de sécurité de la vieillesse</i>	7	6,190	3,170	13,659
CPP or QPP benefits	8 <i>Prestations du RPC ou du RRQ</i>	8	6,730	3,770	20,778
Other pensions or superannuation	9 <i>Autres pensions et pensions de retraite</i>	9	5,150	2,840	98,827
Family Allowance	10 <i>Allocations familiales</i>	10	18,740	8,350	6,939
Unemployment Insurance benefits	11 <i>Prestations d'assurance-chômage</i>	11	380	120	708
Taxable amount of dividends	12 <i>Montant imposable des dividendes</i>	12	24,180	11,510	340,305
Bond interest	13 <i>Intérêts obligataires</i>	13	8,430	4,370	28,195
Bank interest	14 <i>Intérêts bancaires</i>	14	38,750	17,460	238,257
Mortgage interest	15 <i>Intérêts hypothécaires</i>	15	5,190	2,490	44,501
Income from trusts	16 <i>Revenus de fiducie</i>	16	4,770	2,220	12,143
Annuity income	17 <i>Revenus de rentes</i>	17	3,970	1,590	23,716
Foreign investment income	18 <i>Revenus de placements étrangers</i>	18	6,910	3,700	15,992
Net rental income	19 <i>Revenus nets de location</i>	19	9,820	4,770	43,387
Taxable capital gains	20 <i>Gains en capital imposables</i>	20	18,620	9,950	604,724
RRSP income	21 <i>Revenu d'un REER</i>	21	1,890	1,020	48,416
Net business income	22 <i>Revenus nets d'entreprise</i>	22	3,280	1,520	39,795
Net professional income	23 <i>Revenus nets de profession libérale</i>	23	15,710	2,134,328	1,197,594
Net commission income	24 <i>Revenus nets de commissions</i>	24	510	310	10,374
Net farming income	25 <i>Revenus nets d'agriculture</i>	25	2,010	980	14,213
Net fishing income	26 <i>Revenus nets de pêche</i>	26	50	50	3,807
Tax exempt income	27 <i>Revenus non imposables</i>	27	190	130	320
Other income	28 <i>Autres revenus</i>	28	18,840	8,780	75,186
Total income assessed	29 <i>Revenu total établi</i>	48,650	8,325,091	21,190	4,714,108
Deductions	Déductions				
RPP contributions	30 <i>Cotisations à un régime de pension agréé</i>	30	8,280	2,230	11,754
RRSP contributions	31 <i>Cotisations à un REER</i>	31	36,000	15,700	178,585
Union and professional dues	32 <i>Cotisations syndicales et professionnelles</i>	32	7,290	2,380	1,370
Child care expenses	33 <i>Frais de garde d'enfants</i>	33	1,190	270	1,080
Carrying charges and interest expenses	34 <i>Frais financiers et frais d'intérêts</i>	34	30,550	13,330	93,071
Other employment expenses	35 <i>Autres dépenses d'emploi</i>	35	3,030	970	13,832
Other deductions (from total income)	36 <i>Autres déductions (du revenu total)</i>	36	8,090	4,410	65,880
Capital gains deduction	37 <i>Déduction pour gains en capital</i>	37	12,240	6,830	451,713
Additional deductions (from net income)	38 <i>Déductions supplémentaires (du revenu net)</i>	38	5,050	2,250	33,824
Total deductions (Items 30 to 38)	39 <i>Total des déductions (postes 30 à 38)</i>	39	46,550	20,160	851,109
Taxable income assessed	40 <i>Revenu imposable établi</i>	40	48,650	21,190	3,842,628
Non-refundable tax credits	Crédits d'impôt non remboursables				
Amounts allowed: (41-51)	Montants alloués : (41-51)				
Basic personal amount	41 <i>Montant personnel de base</i>	41	48,400	311,725	136,500
Age amount	42 <i>Montant en raison de l'âge</i>	42	6,500	22,643	11,498
Married or equivalent amount	43 <i>Montant de marié(e) ou l'équivalent</i>	43	9,440	42,630	16,585
Amounts for dependent children	44 <i>Montants pour enfants à charge</i>	44	17,870	18,422	7,757
CPP or QPP contributions	45 <i>Cotisations au RPC ou au RRQ</i>	45	41,080	36,303	15,357
Unemployment Insurance premiums	46 <i>Cotisations à l'assurance-chômage</i>	46	22,130	21,784	8,108
Eligible pension income amount	47 <i>Montant pour revenu de pensions</i>	47	6,080	5,878	3,094
Disability amount	48 <i>Montant pour personnes handicapées</i>	48	890	3,767	1,507
Tuition fees and education amount	49 <i>Frais de scolarité et montant rel. aux études</i>	49	8,220	17,738	7,377
Amounts transferred from spouse	50 <i>Montants transférés du conjoint</i>	50	790	1,413	979
Allowable portion of medical expenses	51 <i>Partie déductible des frais médicaux</i>	51	2,850	16,585	8,011
Total tax credits on above amounts	52 <i>Total, créd. d'imp. pour montants ci-dessus</i>	52	48,610	84,893	36,864
Donations allowed: (53-54)	Dons alloués : (53-54)				
Charitable donations	53 <i>Dons de charité</i>	53	36,920	94,615	51,037
Gifts to Canada or a province	54 <i>Dons au Canada ou à une province</i>	54	140	2,504	2,149
Total tax credits on donations	55 <i>Total, crédits d'impôt pour les dons</i>	55	36,660	27,191	14,980
Total non-refundable tax credits	56 <i>Total des crédits d'impôt non remboursables</i>	56	48,610	112,084	51,844
Net federal tax	57 <i>Impôt fédéral net</i>	57	48,600	1,735,708	989,987
Net provincial tax	58 <i>Impôt provincial net</i>	58	38,770	753,487	453,851
Total tax payable	59 <i>Total de l'impôt à payer</i>	59	48,650	2,489,195	1,443,838
Social benefits repayment	60 <i>Rembours. de prestations de program. sociaux</i>	60	24,990	41,470	20,787
Basic federal tax	61 <i>Impôt fédéral de base</i>	61	48,610	1,621,409	921,268
Federal individual surtax	62 <i>Surtaxe fédérale des particuliers</i>	62	48,500	124,244	74,631
Minimum tax	63 <i>Impôt minimum</i>	63	1,560	3,335	3,917
Dividend tax credit	64 <i>Crédit d'impôt pour dividendes</i>	64	23,720	68,330	45,365
Child tax credit	65 <i>Crédit d'impôt pour enfants</i>	65			

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Déclarations imposables selon le palier de revenu total

Année d'imposition 1992 (en milliers de dollars)

\$250,000 and over-et plus		\$50,000 and over-et Plus				Grand total - Total global				I t e m s
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
36,970		2,046,550				13,550,800				1
36,970		2,046,550				13,550,800				2
	\$		\$				\$			3
27,020	7,684,111	1,775,620	111,637,245			10,736,990	312,879,343			4
1,900	468,558	85,630	3,666,275			367,520	6,065,762			5
3,150	195,723	124,960	712,268			575,100	2,360,129			6
6,010	25,241	164,080	700,686			1,630,020	7,070,993			7
6,620	37,423	218,510	1,182,806			2,198,400	11,621,352			8
4,330	197,339	211,200	5,088,115			1,610,430	19,021,208			9
13,280	11,162	845,790	654,263			3,150,270	2,261,005			10
170	987	90,380	382,800			2,929,000	15,941,689			11
22,610	1,852,854	521,210	5,684,997			1,340,770	7,495,435			12
7,330	104,734	464,430	1,006,045			2,230,690	2,991,431			13
32,870	1,064,905	1,170,140	5,747,617			5,663,670	16,541,068			14
6,710	255,641	65,580	733,969			198,370	1,293,787			15
4,640	68,867	74,070	249,259			219,710	474,887			16
3,270	71,211	86,370	736,259			430,140	1,862,700			17
8,610	108,441	123,400	305,397			257,520	409,043			18
9,150	174,545	247,550	334,293			982,010	311,531			19
19,960	3,100,000	309,480	7,276,352			685,780	8,258,423			20
1,430	103,265	115,460	1,267,487			667,820	3,739,927			21
3,480	162,422	105,080	1,280,271			783,130	5,932,538			22
8,270	2,203,498	139,020	10,598,370			297,380	12,577,134			23
350	26,407	18,480	502,316			94,750	1,204,125			24
1,750	11,968	48,130	342,741			309,440	1,448,343			25
50	1,965	2,840	109,226			39,710	427,987			26
180	1,338	55,210	319,675			970,340	2,965,838			27
16,270	423,568	404,560	2,167,448			1,755,420	5,870,891			28
36,970	18,356,172	2,046,550	162,686,182			13,550,800	451,026,571			29
2,800	11,868	948,920	3,041,029			3,633,180	6,715,286			30
27,010	317,629	1,318,900	6,832,627			4,694,310	14,550,567			31
3,530	2,167	946,140	569,895			4,502,850	1,830,598			32
380	1,402	67,550	215,193			640,860	1,580,328			33
24,940	403,148	861,240	1,471,689			2,763,200	1,998,340			34
2,010	42,259	135,920	893,650			392,300	1,778,780			35
9,000	268,328	197,600	1,566,266			835,900	2,953,997			36
12,860	1,968,527	221,900	5,166,541			519,360	5,885,433			37
4,820	189,860	171,390	1,089,800			1,356,710	4,712,168			38
35,390	3,205,188	1,949,300	20,846,690			9,893,400	42,005,498			39
36,970	15,121,504	2,046,460	141,178,593			13,550,350	408,465,655			40
36,820	237,084	2,045,110	13,193,090			13,542,030	87,313,363			41
6,400	22,281	169,170	589,017			1,658,250	5,769,838			42
5,960	26,721	476,020	2,126,822			2,138,020	9,139,440			43
11,790	11,903	764,430	701,650			2,646,850	2,295,441			44
29,160	24,105	1,826,020	1,319,024			10,758,160	5,402,641			45
13,900	13,592	1,630,900	1,721,864			10,170,880	7,111,907			46
5,150	4,990	220,490	216,773			1,676,340	1,636,153			47
550	2,312	33,690	144,682			257,130	1,092,220			48
5,240	11,620	335,960	479,446			1,694,150	1,906,438			49
730	1,185	51,920	105,182			377,230	983,509			50
2,350	27,088	72,150	279,492			844,380	1,137,102			51
36,880	65,128	2,045,660	3,554,515			13,544,570	21,095,521			52
28,430	232,766	1,366,480	1,435,225			5,281,110	3,137,742			53
220	25,785	2,340	40,062			6,380	42,040			54
28,150	74,188	1,313,690	399,099			4,855,840	829,483			55
36,890	139,316	2,045,680	3,953,614			13,544,730	21,925,004			56
36,960	4,132,489	2,045,240	28,934,598			13,537,810	59,465,955			57
31,360	2,011,703	1,626,110	12,478,459			9,472,500	24,427,622			58
36,970	6,144,192	2,046,550	41,413,057			13,550,800	83,893,577			59
19,320	36,589	669,780	689,152			669,930	689,269			60
36,970	3,831,451	2,046,000	27,475,243			13,539,490	56,779,609			61
36,860	339,209	2,043,330	1,598,681			13,404,140	2,907,445			62
3,930	31,718	12,940	50,150			16,530	58,450			63
22,380	246,962	506,400	757,632			1,290,340	998,566			64
		13,700	5,461			1,074,880	886,034			65

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 3

All Returns by Occupation

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Business employees Employés d'entreprises		Institutional employees Employés d'institutions	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	6,205,580	993,750
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	1,161,040	128,340
Total number of returns	3	Nombre total de déclarations	3	7,366,620	1,122,090
Sources of income		Sources de revenu			
Employment income	4	Revenus d'emploi	4	7,334,520	188,352,768
Commissions (from employment)	5	Commissions (d'emploi)	5	343,080	5,345,841
Other employment income	6	Autres revenus d'emploi	6	383,620	790,923
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	45,470	162,716
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	183,580	640,392
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	88,970	675,314
Family Allowance	10	Allocations familiales	10	1,804,690	1,273,631
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	1,630,600	6,062,442
Taxable amount of dividends	12	Montant imposable des dividendes	12	537,610	1,452,533
Bond interest	13	Intérêts obligataires	13	875,800	510,155
Bank interest	14	Intérêts bancaires	14	2,129,470	2,479,197
Mortgage interest	15	Intérêts hypothécaires	15	42,560	158,664
Income from trusts	16	Revenus de fiducie	16	69,690	68,447
Annuity income	17	Revenus de rentes	17	39,510	110,943
Foreign investment income	18	Revenus de placements étrangers	18	79,110	60,280
Net rental income	19	Revenus nets de location	19	383,870	-530,221
Taxable capital gains	20	Gains en capital imposables	20	221,820	822,446
RRSP income	21	Revenu d'un REER	21	239,790	867,876
Net business income	22	Revenus nets d'entreprise	22	192,470	-306,562
Net professional income	23	Revenus nets de profession libérale	23	35,510	85,901
Net commission income	24	Revenus nets de commissions	24	30,830	33,445
Net farming income	25	Revenus nets d'agriculture	25	61,770	-218,662
Net fishing income	26	Revenus nets de pêche	26	3,060	5,140
Tax exempt income	27	Revenus non imposables	27	562,320	2,169,234
Other income	28	Autres revenus	28	778,110	1,473,575
Total income assessed	29	Revenu total établi	29	7,366,620	212,546,417
Deductions		Déductions			
RPP contributions	30	Cotisations à un régime de pension agréé	30	1,193,160	1,540,506
RRSP contributions	31	Cotisations à un REER	31	2,472,790	7,390,952
Union and professional dues	32	Cotisations syndicales et professionnelles	32	1,979,140	723,066
Child care expenses	33	Frais de garde d'enfants	33	336,810	835,233
Carrying charges and interest expenses	34	Frais financiers et frais d'intérêts	34	1,005,040	789,006
Other employment expenses	35	Autres dépenses d'emploi	35	272,940	1,398,229
Other deductions (from total income)	36	Autres déductions (du revenu total)	36	448,530	1,616,607
Capital gains deduction	37	Déduction pour gains en capital	37	160,280	557,029
Additional deductions (from net income)	38	Déductions supplémentaires (du revenu net)	38	719,990	2,906,382
Total deductions (Items 30 to 38)	39	Total des déductions (postes 30 à 38)	39	4,843,980	17,757,011
Taxable income assessed	40	Revenu imposable établi	40	7,358,340	194,741,905
Non-refundable tax credits		Crédits d'impôt non remboursables,			
Amounts allowed: (41-51)		Montants alloués: (41-51)			
Basic personal amount	41	Montant personnel de base	41	7,364,190	47,465,401
Age amount	42	Montant en raison de l'âge	42	52,610	183,025
Married or equivalent amount	43	Montant de marié(e) ou l'équivalent	43	1,166,620	5,251,310
Amounts for dependent children	44	Montants pour enfants à charge	44	1,503,350	1,291,902
CPP or QPP contributions	45	Cotisations au RPC ou au RRQ	45	6,742,510	2,957,413
Unemployment Insurance premiums	46	Cotisations à l'assurance-chômage	46	6,938,440	4,247,050
Eligible pension income amount	47	Montant pour revenu de pensions	47	80,800	75,327
Disability amount	48	Montant pour personnes handicapées	48	54,940	233,406
Tuition fees and education amount	49	Frais de scolarité et montant rel. aux études	49	966,730	1,138,739
Amounts transferred from spouse	50	Montants transférés du conjoint	50	74,990	146,362
Allowable portion of medical expenses	51	Partie déductible des frais médicaux	51	256,900	264,919
Total tax credits on above amounts	52	Total, créd. d'imp. pour montants ci-dessus	52	7,366,100	10,787,017
Donations allowed: (53-54)		Dons alloués: (53-54)			
Charitable donations	53	Dons de charité	53	2,081,940	955,290
Gifts to Canada or a province	54	Dons au Canada ou à une province	54	1,720	6,039
Total tax credits on donations	55	Total, crédits d'impôt pour les dons	55	1,878,760	246,668
Total non-refundable tax credits	56	Total des crédits d'impôt non remboursables	56	7,366,100	11,033,686
Net federal tax	57	Impôt fédéral net	57	6,204,120	28,496,765
Net provincial tax	58	Impôt provincial net	58	4,385,920	11,707,933
Total tax payable	59	Total de l'impôt à payer	59	6,205,580	40,204,698
Social benefits repayment		Rembours. de prestations de program. sociaux			
Basic federal tax	60	Impôt fédéral de base	60	299,940	225,052
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	6,205,320	27,189,165
Minimum tax	62	Impôt minimum	62	6,166,970	1,390,190
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	2,900	7,772
Child tax credit	64	Crédit d'impôt pour enfants	64	512,270	193,372
	65		65	724,410	626,472

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon l'occupation

Année d'imposition 1992 (en milliers de dollars)

Teachers and professors Instituteurs et professeurs		Federal govt. employees Employés du gouvernement fédéral		Provincial govt. employees Employés de gouvernements provinciaux		Municipal govt. employees Employés de gouvernements municipaux		Canadian Forces Forces canadiennes		I t e m	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
171,140		302,930		368,740		708,310		87,210		1	
6,460		23,600		21,670		90,630		2,590		2	
177,600		326,530		390,410		798,930		89,790		3	
	\$		\$		\$		\$		\$		
177,600	7,637,414	326,500	12,258,788	390,270	13,959,347	798,590	26,501,632	89,790	3,354,359	4	
1,950	26,231	1,690	14,175	1,870	9,796	2,950	22,351	430	2,066	5	
4,580	13,192	4,730	14,247	8,220	24,538	20,950	50,776	1,120	1,656	6	
510	1,533	1,750	6,584	2,520	8,599	4,590	14,981	110	496	7	
3,920	15,350	7,720	24,126	10,910	46,671	19,990	72,149	420	1,583	8	
5,230	58,150	11,320	155,836	7,660	77,085	13,590	99,773	1,940	25,799	9	
61,630	44,474	96,080	67,651	122,970	86,804	225,840	161,297	33,810	23,110	10	
28,060	108,632	39,950	169,890	57,670	260,503	132,160	475,789	5,240	16,830	11	
15,240	16,859	20,980	23,797	26,270	32,962	46,490	55,290	3,910	4,587	12	
30,170	23,451	76,570	39,915	91,800	45,412	152,390	77,043	18,500	5,364	13	
81,110	101,760	112,090	103,020	134,610	135,043	283,100	287,027	18,900	15,676	14	
1,240	4,381	1,940	3,867	2,120	4,811	3,280	6,388	490	608	15	
3,430	2,283	3,640	3,627	4,840	3,151	9,160	5,467	860	230	16	
1,630	3,801	1,560	1,783	2,760	3,988	4,250	8,514	180	148	17	
3,760	2,014	6,270	2,811	5,980	1,372	9,280	3,901	820	138	18	
12,800	-32,311	20,600	-33,630	22,260	-32,041	45,870	-77,602	3,360	-7,304	19	
9,970	21,985	12,120	29,291	13,510	31,734	28,460	71,293	2,590	2,854	20	
3,960	12,108	8,210	28,627	11,570	43,254	18,850	51,411	1,980	8,376	21	
6,840	-11,425	9,630	-15,029	13,710	-33,881	26,310	-47,524	2,710	-5,226	22	
4,740	-5,143	2,450	2,375	3,960	19,034	8,780	6,932	640	3,635	23	
920	1,743	410	-1,712	440	-92	2,180	5,783	20	-74	24	
2,540	-6,767	2,880	-5,385	6,180	-16,346	8,800	-30,078	130	-249	25	
120	-257	270	124	620	652	140	-450			26	
5,180	17,041	9,190	33,274	18,800	91,345	50,090	195,847	1,610	4,143	27	
24,380	34,075	38,250	74,456	43,170	78,485	88,160	132,072	5,770	14,500	28	
177,600	8,090,574	326,530	13,002,508	390,410	14,882,226	798,930	28,150,063	89,790	3,473,304	29	
158,270	483,980	250,750	614,118	311,140	694,222	577,780	1,376,668	77,660	168,955	30	
92,070	217,202	135,780	351,683	164,090	372,124	302,790	665,373	35,430	85,704	31	
164,400	101,792	218,460	99,483	303,000	124,432	600,100	272,903	12,120	3,685	32	
9,710	25,404	27,690	80,188	30,880	76,526	47,500	112,802	3,230	8,678	33	
43,550	21,252	77,960	28,696	99,310	29,398	161,900	60,928	15,760	2,974	34	
4,860	13,812	3,660	9,274	7,400	19,403	21,860	49,658	1,210	2,402	35	
12,110	41,811	21,900	92,081	25,380	82,352	44,920	159,597	7,390	19,742	36	
7,270	16,543	8,410	19,117	9,210	20,175	19,290	54,020	1,930	2,202	37	
13,800	66,432	17,340	72,071	38,950	185,418	68,080	283,812	3,790	12,202	38	
174,480	988,226	289,860	1,366,711	366,640	1,604,051	719,480	3,035,762	85,180	306,543	39	
177,150	7,095,606	326,400	11,619,183	390,370	13,263,842	797,940	25,092,530	89,790	3,164,312	40	
177,520	1,145,320	326,490	2,106,776	390,390	2,518,770	798,910	5,156,560	89,790	579,626	41	
530	1,842	2,190	7,640	2,690	9,377	4,870	16,943	110	383	42	
29,320	133,883	55,820	253,533	71,710	316,383	126,000	572,681	21,060	90,736	43	
52,030	45,059	79,960	66,352	101,440	85,828	186,510	158,388	32,980	26,161	44	
174,120	108,021	316,570	183,180	377,470	218,514	748,940	410,745	87,670	55,170	45	
174,590	163,711	318,810	277,589	380,050	326,011	776,040	620,636	88,460	84,107	46	
4,560	4,293	10,960	10,708	6,970	6,676	13,340	12,294	1,860	1,717	47	
1,670	7,715	4,190	17,901	5,800	24,604	7,270	31,697	790	3,353	48	
47,240	52,670	56,480	73,876	66,170	77,939	157,420	178,532	10,530	11,225	49	
2,350	4,468	4,340	8,296	5,310	11,297	8,690	17,383	1,800	2,236	50	
7,150	9,316	8,870	8,077	13,650	16,014	32,450	38,453	610	451	51	
177,600	285,555	326,530	513,783	390,410	616,269	798,910	1,229,467	89,790	145,931	52	
94,620	50,726	161,070	63,534	201,670	82,273	331,410	138,416	45,090	10,183	53	
50	4	310	845	280	95	270	58	10	10	54	
87,430	12,957	146,960	16,140	183,200	20,736	302,830	34,946	38,110	2,453	55	
177,600	298,513	326,530	529,922	390,410	637,005	798,910	1,264,413	89,790	148,383	56	
171,140	1,171,486	302,930	1,868,043	368,740	2,024,381	708,270	3,778,439	87,210	493,898	57	
114,620	448,308	230,070	778,124	287,190	843,337	525,750	1,511,827	66,970	201,257	58	
171,140	1,619,794	302,930	2,646,166	368,740	2,867,718	708,310	5,290,266	87,210	695,154	59	
15,960	9,481	24,320	16,908	22,270	15,147	43,110	24,807	4,020	2,449	60	
171,140	1,122,897	302,930	1,772,967	368,740	1,937,430	708,390	3,622,518	87,210	458,865	61	
171,140	51,591	301,830	84,874	367,860	90,790	704,760	166,000	87,210	21,071	62	
90	204	280	549	10	11	180	312	200	354	63	
14,560	2,240	19,680	3,162	24,970	4,380	43,960	7,346	3,590	609	64	
14,280	12,010	22,390	17,057	36,420	26,903	75,840	59,686	1,770	1,340	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 3 (continued)
All Returns by Occupation

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Federal Crown corporation employees <i>Employés des sociétés de la couronne fédérale</i>		Provincial Crown corporation employees <i>Employés des sociétés de la couronne provinciale</i>	
		Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
Number of taxable returns	1	138,970		144,370	
Number of non-taxable returns	2	4,350		4,500	
Total number of returns	3	143,320		148,860	
Sources of income	Sources de revenu		\$		\$
Employment income	4	143,320	5,490,403	148,850	6,473,180
Commissions (from employment)	5	1,860	7,180	850	7,797
Other employment income	6	8,630	17,790	6,190	14,109
Old Age Security pension	7	210	928	540	1,606
CPP or QPP benefits	8	3,170	11,636	2,460	10,150
Other pensions or superannuation	9	3,410	26,237	2,310	25,579
Family Allowance	10	46,930	33,171	56,410	40,902
Unemployment Insurance benefits	11	17,150	70,877	16,490	74,954
Taxable amount of dividends	12	10,690	9,169	11,000	9,113
Bond interest	13	36,790	18,037	32,010	18,263
Bank interest	14	51,810	48,439	52,130	52,748
Mortgage interest	15	730	1,592	870	752
Income from trusts	16	1,620	1,225	2,260	2,743
Annuity income	17	690	992	880	1,163
Foreign investment income	18	1,420	323	2,180	1,575
Net rental income	19	13,710	-29,331	10,330	-20,486
Taxable capital gains	20	5,870	12,926	6,060	15,826
RRSP income	21	3,920	16,905	4,470	13,520
Net business income	22	5,210	-9,372	4,500	-11,249
Net professional income	23	620	1,112	740	2,560
Net commission income	24	310	659	70	25
Net farming income	25	2,310	-9,002	1,600	-4,361
Net fishing income	26	20	15	10	-25
Tax exempt income	27	8,640	32,714	7,610	22,304
Other income	28	17,640	44,387	16,210	16,737
Total income assessed	29	143,320	5,799,014	148,860	6,769,481
Deductions	Déductions				
RPP contributions	30	105,420	257,745	117,520	256,264
RRSP contributions	31	61,590	149,471	69,100	177,874
Union and professional dues	32	109,510	53,680	120,680	54,152
Child care expenses	33	8,750	23,346	7,780	18,505
Carrying charges and interest expenses	34	35,800	12,614	46,020	16,361
Other employment expenses	35	12,390	33,925	3,460	8,945
Other deductions (from total income)	36	11,430	45,968	11,180	43,486
Capital gains deduction	37	4,700	11,238	3,970	9,578
Additional deductions (from net income)	38	12,960	49,441	13,150	48,402
Total deductions (Items 30 to 38)	39	138,460	637,429	143,710	633,567
Taxable income assessed	40	143,300	5,156,311	148,840	6,124,206
Non-refundable tax credits	Crédits d'impôt non remboursables				
Amounts allowed: (41-51)	Montants alloués : (41-51)				
Basic personal amount	41	143,320	925,293	148,840	960,620
Age amount	42	220	752	560	1,960
Married or equivalent amount	43	28,990	125,888	34,060	159,544
Amounts for dependent children	44	40,920	34,305	48,660	42,733
CPP or QPP contributions	45	141,010	87,362	146,880	91,310
Unemployment Insurance premiums	46	142,490	132,012	147,460	138,421
Eligible pension income amount	47	3,290	3,169	2,120	2,086
Disability amount	48	2,020	8,925	1,880	7,958
Tuition fees and education amount	49	21,680	27,668	24,790	31,983
Amounts transferred from spouse	50	3,590	6,788	2,350	3,169
Allowable portion of medical expenses	51	3,800	4,098	3,530	3,771
Total tax credits on above amounts	52	143,320	231,266	148,840	246,044
Donations allowed: (53-54)	Dons alloués : (53-54)				
Charitable donations	53	72,920	23,232	89,310	36,021
Gifts to Canada or a province	54	30	2	20	
Total tax credits on donations	55	67,780	5,620	82,620	9,038
Total non-refundable tax credits	56	143,320	236,885	148,840	255,082
Net federal tax	57	138,970	796,586	144,350	1,026,323
Net provincial tax	58	103,170	318,252	109,270	415,614
Total tax payable	59	138,970	1,114,838	144,370	1,441,938
Social benefits repayment	60	8,290	5,301	18,060	11,980
Basic federal tax	61	138,970	762,095	144,370	982,953
Federal individual surtax	62	138,760	35,620	144,120	46,794
Minimum tax	63	390	779	40	46
Dividend tax credit	64	10,370	1,217	10,420	1,209
Child tax credit	65	7,410	4,621	6,820	4,881

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon l'occupation

Année d'imposition 1992 (en milliers de dollars)

Unclassified employees Employés non classés		Total employees Total, employés		Total farmers Total, agriculteurs		Total fishermen Total, pêcheurs		Self-employed accountants Comptables indépendants		I t o c e s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
498,570		9,619,560		152,330		28,340		14,000		1
211,470		1,654,640		83,460		6,070		1,500		2
710,040		11,274,200		235,790		34,410		15,510		3
	\$		\$		\$		\$		\$	
661,690	12,169,562	11,192,060	308,813,410	64,620	791,656	7,520	33,237	2,360	32,735	4
12,400	156,276	373,200	5,647,929	520	6,233	10	15	10	458	5
90,630	1,061,191	572,620	2,229,380	4,450	10,004	340	973	690	1,185	6
5,320	18,270	68,930	243,734	35,070	149,448	670	2,935	930	4,055	7
35,200	194,588	303,710	1,156,275	45,030	185,165	1,650	5,777	1,160	6,636	8
7,600	50,598	162,140	1,337,790	9,830	49,994	190	1,617	560	6,590	9
126,290	86,694	2,842,990	2,006,349	58,760	56,794	11,290	8,127	5,810	4,911	10
126,370	475,417	2,216,710	8,300,858	16,180	83,197	30,420	246,995	90	333	11
33,800	86,535	772,020	1,783,561	26,380	45,452	1,020	4,525	4,870	18,138	12
68,500	42,507	1,598,480	899,797	26,710	55,011	440	455	1,630	4,032	13
206,080	222,686	3,464,950	3,858,232	156,950	439,677	9,820	12,879	9,310	28,821	14
5,160	18,521	65,680	215,560	4,530	23,598	200	623	640	4,166	15
5,900	4,001	118,020	103,071	3,010	4,432	270	336	340	385	16
2,740	9,939	61,080	154,986	9,850	25,952	80	306	670	3,957	17
8,170	7,378	133,680	89,182	3,370	2,897	70	17	1,240	1,033	18
29,510	-39,678	607,680	-922,069	15,710	29,606	940	1,004	2,450	-17,357	19
17,750	52,963	360,040	1,159,871	29,470	272,800	1,550	11,186	2,860	26,253	20
17,660	59,184	339,790	1,190,807	6,680	36,875	880	3,869	990	10,706	21
15,560	-20,682	309,750	-498,662	12,910	61,405	540	-383	910	-4,170	22
6,020	21,799	89,370	244,476	1,180	11,998			15,510	910,853	23
2,680	252	39,990	40,850	1,670	10,348	10	3	60	146	24
6,130	-20,233	101,250	-333,113	233,130	1,834,228	250	-1,057	480	-625	25
400	462	4,690	5,716	250	711	33,670	416,083			26
58,760	275,704	796,950	3,145,367	17,490	64,778	2,540	5,982	120	523	27
65,730	124,862	1,229,920	2,291,876	47,070	92,430	3,320	3,362	2,830	-6,201	28
709,820	15,058,798	11,273,970	343,165,234	235,610	4,344,688	34,240	758,866	15,510	1,037,561	29
77,960	104,759	3,523,700	6,586,754	10,080	11,430	80	117	130	208	30
184,120	541,632	3,954,410	11,002,440	65,540	208,192	5,600	18,779	10,210	84,541	31
125,710	42,023	4,340,480	1,783,190	13,930	3,932	2,810	597	1,660	1,033	32
37,190	89,564	600,830	1,477,225	2,800	4,917	330	572	1,640	5,377	33
68,820	47,231	1,757,550	1,084,581	17,470	9,510	1,030	780	7,950	29,653	34
17,200	61,339	365,900	1,662,045	1,100	2,838	120	94	30	107	35
38,230	246,600	692,890	2,679,886	8,730	25,954	3,170	12,062	2,130	26,880	36
14,270	37,848	259,710	798,218	24,340	243,691	1,470	9,600	1,740	16,500	37
70,740	358,631	1,061,080	4,496,788	30,360	129,232	9,880	32,111	770	3,978	38
387,150	1,529,626	8,114,510	31,571,128	121,790	639,695	18,530	74,711	13,070	168,278	39
703,430	13,530,484	11,253,310	311,453,472	224,820	3,798,488	33,850	685,021	15,300	879,259	40
709,140	4,549,589	11,270,010	72,635,840	235,460	1,520,143	34,410	221,916	15,510	100,115	41
10,200	35,412	82,840	288,175	36,030	125,463	730	2,542	1,040	3,621	42
95,010	431,873	1,790,340	8,061,609	51,910	213,544	6,320	27,347	2,980	12,467	43
99,260	85,483	2,356,200	2,014,970	54,650	66,901	9,940	8,975	4,890	5,028	44
506,980	192,864	10,299,060	4,831,833	155,790	79,159	26,910	13,552	14,250	14,896	45
540,490	277,891	10,598,860	7,055,733	46,300	17,503	30,190	8,068	1,410	392	46
8,210	7,828	151,040	141,111	11,340	10,744	200	174	740	730	47
17,120	72,601	106,330	454,602	2,750	12,011	520	2,256	110	482	48
95,200	117,256	1,683,760	1,996,957	15,290	22,216	1,820	2,390	2,510	4,102	49
6,440	14,892	124,480	245,837	10,800	27,397	320	771	410	508	50
36,720	38,888	426,590	451,628	26,880	24,387	1,710	1,180	2,430	4,105	51
709,730	993,319	11,273,280	16,742,631	235,460	360,337	34,410	49,319	15,510	24,969	52
154,250	70,488	3,669,160	1,692,360	90,170	79,806	9,400	4,160	10,450	20,361	53
50	26	3,320	9,782	110	654			20	262	54
137,360	17,981	3,324,190	435,890	85,210	21,331	8,300	1,048	10,340	5,706	55
709,750	1,011,301	11,273,310	17,178,521	235,460	381,668	34,410	50,366	15,510	30,675	56
497,720	1,691,377	9,616,610	45,869,468	151,190	336,137	28,340	74,005	13,940	182,364	57
328,100	655,650	6,852,220	18,653,327	104,390	178,762	27,170	44,507	10,320	76,980	58
498,570	2,347,027	9,619,560	64,522,794	152,330	514,899	28,340	118,512	14,000	259,344	59
12,230	10,180	483,760	345,881	4,430	6,400	1,260	2,204	3,210	3,774	60
498,430	1,634,799	9,619,080	43,813,827	151,820	350,791	28,340	78,272	13,940	172,171	61
490,660	80,544	9,560,970	2,173,621	142,530	15,561	28,180	3,437	13,750	11,558	62
150	514	4,380	10,705	170	451	10	53	30	242	63
32,270	11,520	734,390	237,380	25,200	6,046	930	603	4,770	2,414	64
116,750	115,465	1,149,120	983,824	19,890	25,388	2,730	2,892	1,360	1,027	65

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 3 (continued)

All Returns by Occupation

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Self-employed medical doctors and surgeons <i>Médecins et chirurgiens indépendants</i>		Self-employed dentists <i>Dentistes indépendants</i>	
		Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
Number of taxable returns	1	Nombre de déclarations imposables	1	42,970	8,610
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	700	130
Total number of returns	3	Nombre total de déclarations	3	43,670	8,740
Sources of income		Sources de revenu			
Employment income	4	Revenus d'emploi	4	11,130	282,257
Commissions (from employment)	5	Commissions (d'emploi)	5	20	147
Other employment income	6	Autres revenus d'emploi	6	1,820	5,160
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	2,880	12,022
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	2,940	18,744
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	1,480	23,456
Family Allowance	10	Allocations familiales	10	20,350	17,393
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	190	512
Taxable amount of dividends	12	Montant imposable des dividendes	12	14,990	67,731
Bond interest	13	Intérêts obligataires	13	5,820	18,960
Bank interest	14	Intérêts bancaires	14	33,340	107,537
Mortgage interest	15	Intérêts hypothécaires	15	1,660	9,487
Income from trusts	16	Revenus de fiducie	16	6,550	7,646
Annuity income	17	Revenus de rentes	17	1,770	18,521
Foreign investment income	18	Revenus de placements étrangers	18	4,850	6,865
Net rental income	19	Revenus nets de location	19	7,990	-62,795
Taxable capital gains	20	Gains en capital imposables	20	11,700	96,733
RRSP income	21	Revenu d'un REER	21	1,350	16,485
Net business income	22	Revenus nets d'entreprise	22	1,990	-39,622
Net professional income	23	Revenus nets de profession libérale	23	43,670	5,293,347
Net commission income	24	Revenus nets de commissions	24	30	1,211
Net farming income	25	Revenus nets d'agriculture	25	960	-3,268
Net fishing income	26	Revenus nets de pêche	26		
Tax exempt income	27	Revenus non imposables	27	50	395
Other income	28	Autres revenus	28	19,520	-66,855
Total income assessed	29	Revenu total établi	29	43,670	5,831,971
Deductions		Déductions			
RPP contributions	30	Cotisations à un régime de pension agréé	30	2,740	8,255
RRSP contributions	31	Cotisations à un REER	31	37,750	402,859
Union and professional dues	32	Cotisations syndicales et professionnelles	32	3,890	3,356
Child care expenses	33	Frais de garde d'enfants	33	3,120	11,662
Carrying charges and interest expenses	34	Frais financiers et frais d'intérêts	34	20,920	117,750
Other employment expenses	35	Autres dépenses d'emploi	35	50	324
Other deductions (from total income)	36	Autres déductions (du revenu total)	36	8,390	107,485
Capital gains deduction	37	Déduction pour gains en capital	37	6,480	52,803
Additional deductions (from net income)	38	Déductions supplémentaires (du revenu net)	38	2,590	18,425
Total deductions (Items 30 to 38)	39	Total des déductions (postes 30 à 38)	39	41,230	722,918
Taxable income assessed	40	Revenu imposable établi	40	43,350	5,108,725
Non-refundable tax credits		Crédits d'impôt non remboursables			
Amounts allowed: (41-51)		Montants alloués : (41-51)			
Basic personal amount	41	Montant personnel de base	41	43,590	280,412
Age amount	42	Montant en raison de l'âge	42	3,140	10,930
Married or equivalent amount	43	Montant de marié(e) ou l'équivalent	43	4,490	21,135
Amounts for dependent children	44	Montants pour enfants à charge	44	18,360	19,255
CPP or QPP contributions	45	Cotisations au RPC ou au RRQ	45	40,920	51,556
Unemployment Insurance premiums	46	Cotisations à l'assurance-chômage	46	6,890	4,466
Eligible pension income amount	47	Montant pour revenu de pensions	47	2,000	1,958
Disability amount	48	Montant pour personnes handicapées	48	620	2,673
Tuition fees and education amount	49	Frais de scolarité et montant rel. aux études	49	8,250	18,463
Amounts transferred from spouse	50	Montants transférés du conjoint	50	750	1,186
Allowable portion of medical expenses	51	Partie déductible des frais médicaux	51	2,870	7,407
Total tax credits on above amounts	52	Total, créd. d'imp. pour montants ci-dessus	52	43,590	71,412
Donations allowed: (53-54)		Dons alloués : (53-54)			
Charitable donations	53	Dons de charité	53	32,170	78,332
Gifts to Canada or a province	54	Dons au Canada ou à une province	54	110	1,572
Total tax credits on donations	55	Total, crédits d'impôt pour les dons	55	31,660	22,321
Total non-refundable tax credits	56	Total des crédits d'impôt non remboursables	56	43,590	93,734
Net federal tax	57	Impôt fédéral net	57	42,930	1,282,032
Net provincial tax	58	Impôt provincial net	58	30,660	534,607
Total tax payable	59	Total de l'impôt à payer	59	42,970	1,816,639
Social benefits repayment	60	Rembours. de prestations de program. sociaux	60	20,290	23,189
Basic federal tax	61	Impôt fédéral de base	61	42,930	1,196,921
Federal individual surtax	62	Surtaxe fédérale des particuliers	62	42,900	89,893
Minimum tax	63	Impôt minimum	63	100	505
Dividend tax credit	64	Crédit d'impôt pour dividendes	64	14,410	9,023
Child tax credit	65	Crédit d'impôt pour enfants	65	350	169

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Tableau de base 3 (suite)

Toutes les déclarations selon l'occupation

Année d'imposition 1992 (en milliers de dollars)

Self-employed lawyers and notaries Avocats et notaires indépendants		Self-employed engineers and architects Ingénieurs et architectes indépendants		Self-employed entertainers, artists, etc. Prof. du spectacle, artistes, etc. indépendants		Other self-employed professionals Autres membres de prof. libérales indépendants		Total self-employed professionals Total, membres de professions libérales indépendants		I t e m	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
21,330		5,370		11,270		72,660		176,210		1	
1,890		1,190		8,320		20,890		34,620		2	
23,210		6,560		19,580		93,550		210,820		3	
	\$		\$		\$		\$		\$		
3,630	73,220	1,390	13,983	6,040	34,000	21,300	215,243	47,240	674,214	4	
				140	137	520	5,150	690	5,895	5	
1,380	2,185	190	568	380	399	1,980	4,247	6,610	14,569	6	
870	3,782	370	1,603	390	1,763	4,250	16,138	10,160	41,369	7	
990	6,260	590	3,034	710	2,669	5,770	27,026	12,670	67,745	8	
580	8,254	450	7,685	320	3,313	3,150	40,534	6,770	91,223	9	
10,240	8,295	1,410	993	2,870	1,947	21,840	17,077	66,610	53,900	10	
40	138	230	1,028	770	5,216	5,080	23,253	6,400	30,479	11	
5,790	38,224	1,070	6,381	930	2,706	11,500	38,241	41,500	185,458	12	
2,860	6,175	940	1,609	1,770	1,868	9,580	12,215	23,530	47,211	13	
13,600	41,799	3,160	7,009	8,220	10,424	43,260	77,847	116,480	290,029	14	
980	6,677	190	1,632	200	280	1,980	9,616	5,910	33,366	15	
850	1,175	330	332	320	120	2,400	3,337	11,140	14,003	16	
310	2,061	130	501	160	573	1,200	8,576	4,350	34,443	17	
1,620	2,994	260	241	270	71	3,700	5,319	12,590	17,521	18	
4,130	-2,393	530	281	1,470	-338	9,180	-25,134	27,600	-125,426	19	
4,210	58,328	600	4,882	1,130	2,282	7,010	46,430	29,800	259,573	20	
1,830	28,166	370	3,326	1,090	4,546	4,520	30,430	10,630	102,020	21	
1,340	-10,942	60	-144	480	-1,043	2,440	-21,916	7,620	-89,740	22	
23,130	1,965,521	6,560	193,184	19,270	258,270	93,180	2,642,219	210,050	12,168,210	23	
270	702			70	135	360	1,146	790	3,541	24	
650	-4,820	110	160	60	-162	1,550	-14,691	4,040	-24,055	25	
						40	77	50	-46	26	
20	108	60	72	1,070	4,538	1,650	5,807	2,950	11,449	27	
5,120	-3,975	860	-531	2,460	2,494	14,330	10,896	48,170	-90,755	28	
23,210	2,231,905	6,560	247,828	19,480	336,208	93,320	3,179,084	210,490	13,816,196	29	
550	1,618	60	142	1,120	627	2,370	2,899	7,120	14,221	30	
15,990	147,280	3,220	22,079	7,430	22,966	42,150	225,951	123,980	975,809	31	
1,150	990	610	162	2,870	647	8,090	2,750	18,710	9,241	32	
2,490	13,051	220	328	1,240	2,304	8,200	27,362	17,570	62,231	33	
9,620	52,581	1,970	2,952	1,850	1,096	19,030	53,604	66,130	288,267	34	
50	379			40	91	500	1,741	670	2,646	35	
3,350	50,345	770	5,183	790	3,733	6,730	67,412	23,460	283,091	36	
2,470	34,986	500	3,318	540	1,281	4,440	30,115	17,090	145,675	37	
1,110	9,898	130	864	1,160	5,138	4,490	29,942	11,040	74,712	38	
19,390	311,129	4,410	35,028	10,970	37,884	57,880	441,775	154,910	1,855,893	39	
22,470	1,937,094	6,300	215,421	18,970	300,868	91,110	2,775,879	206,170	12,036,548	40	
23,090	149,081	6,530	42,180	19,560	126,230	93,410	602,509	210,420	1,356,824	41	
900	3,116	400	1,375	400	1,379	4,820	16,710	11,170	38,810	42	
3,610	17,254	710	3,019	3,210	14,062	11,660	51,559	27,390	122,875	43	
9,010	8,888	1,290	1,136	2,170	1,573	18,890	17,747	58,000	56,951	44	
21,110	25,448	5,420	4,813	14,640	7,712	77,120	62,248	181,710	177,391	45	
1,600	589	1,090	323	5,150	805	15,950	4,004	32,780	10,811	46	
650	587	500	477	340	342	3,490	3,380	8,020	7,750	47	
160	673	80	278	70	265	640	2,708	1,780	7,466	48	
3,310	6,050	1,350	1,740	1,990	2,156	12,010	17,404	30,650	51,922	49	
520	612	100	107	180	116	1,880	3,981	3,880	6,613	50	
1,720	2,597	590	507	2,820	2,564	8,910	15,726	19,790	34,211	51	
23,090	36,536	6,560	9,511	19,560	26,768	93,430	135,833	210,460	318,585	52	
15,180	31,663	2,620	2,398	5,610	6,185	33,540	38,982	105,670	192,318	53	
70	1,225			100	3,244	60	3,640	480	10,052	54	
14,860	9,150	2,510	641	5,220	2,619	31,590	11,640	102,190	56,126	55	
23,110	45,687	6,560	10,152	19,560	29,387	93,430	147,473	210,480	374,711	56	
21,330	459,282	5,360	36,601	11,230	34,733	72,660	465,294	176,060	2,656,007	57	
15,620	208,817	3,980	15,153	6,470	12,720	51,720	202,306	125,120	1,139,666	58	
21,330	668,099	5,370	51,753	11,270	47,453	72,660	667,600	176,210	3,795,673	59	
7,600	7,267	480	597	370	587	6,150	6,413	41,510	45,136	60	
21,330	429,330	5,370	34,882	11,270	33,266	72,680	441,163	176,120	2,490,694	61	
21,310	31,409	5,300	2,004	10,910	1,805	71,880	26,745	174,640	176,574	62	
110	413					100	202	340	1,394	63	
5,530	5,089	1,070	850	860	360	10,970	5,092	39,930	24,699	64	
830	628	290	174	1,770	1,853	8,840	8,572	13,440	12,430	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 3 (continued)

All Returns by Occupation

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Total self-employed salespeople Total, vendeurs indépendants		Forestry operators Exploitants forestiers	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	40,180	4,690
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	20,830	1,880
Total number of returns	3	Nombre total de déclarations	3	61,010	6,570
Sources of income		Sources de revenu			
Employment income	4	Revenus d'emploi	4	11,150	59,861
Commissions (from employment)	5	Commissions (d'emploi)	5	3,260	42,813
Other employment income	6	Autres revenus d'emploi	6	2,980	3,674
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	1,920	7,477
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	3,420	15,346
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	1,730	15,023
Family Allowance	10	Allocations familiales	10	12,370	9,732
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	3,520	13,172
Taxable amount of dividends	12	Montant imposable des dividendes	12	5,570	7,346
Bond interest	13	Intérêts obligataires	13	3,050	4,446
Bank interest	14	Intérêts bancaires	14	23,060	31,504
Mortgage interest	15	Intérêts hypothécaires	15	930	4,042
Income from trusts	16	Revenus de fiducie	16	1,030	697
Annuity income	17	Revenus de rentes	17	1,190	7,144
Foreign investment income	18	Revenus de placements étrangers	18	1,220	524
Net rental income	19	Revenus nets de location	19	7,260	-20,399
Taxable capital gains	20	Gains en capital imposables	20	3,750	14,105
RRSP income	21	Revenu d'un REER	21	5,650	28,919
Net business income	22	Revenus nets d'entreprise	22	2,550	-6,106
Net professional income	23	Revenus nets de profession libérale	23	120	418
Net commission income	24	Revenus nets de commissions	24	60,860	1,172,710
Net farming income	25	Revenus nets d'agriculture	25	830	-3,774
Net fishing income	26	Revenus nets de pêche	26	30	-42
Tax exempt income	27	Revenus non imposables	27	2,080	9,449
Other income	28	Autres revenus	28	8,070	-2,362
Total income assessed	29	Revenu total établi	29	60,870	1,415,717
Deductions		Déductions			
RPP contributions	30	Cotisations à un régime de pension agréé	30	700	500
RRSP contributions	31	Cotisations à un REER	31	22,740	94,013
Union and professional dues	32	Cotisations syndicales et professionnelles	32	3,060	900
Child care expenses	33	Frais de garde d'enfants	33	3,880	8,360
Carrying charges and interest expenses	34	Frais financiers et frais d'intérêts	34	8,690	11,558
Other employment expenses	35	Autres dépenses d'emploi	35	1,420	18,913
Other deductions (from total income)	36	Autres déductions (du revenu total)	36	4,070	27,442
Capital gains deduction	37	Déduction pour gains en capital	37	2,190	8,795
Additional deductions (from net income)	38	Déductions supplémentaires (du revenu net)	38	3,050	15,165
Total deductions (Items 30 to 38)	39	Total des déductions (postes 30 à 38)	39	32,400	185,645
Taxable income assessed	40	Revenu imposable établi	40	58,910	1,243,700
Non-refundable tax credits		Crédits d'impôt non remboursables			
Amounts allowed: (41-51)		Montants alloués: (41-51)			
Basic personal amount	41	Montant personnel de base	41	61,010	392,602
Age amount	42	Montant en raison de l'âge	42	2,040	7,093
Married or equivalent amount	43	Montant de marié(e) ou l'équivalent	43	8,050	32,703
Amounts for dependent children	44	Montants pour enfants à charge	44	9,890	9,621
CPP or QPP contributions	45	Cotisations au RPC ou au RRQ	45	49,980	34,593
Unemployment Insurance premiums	46	Cotisations à l'assurance-chômage	46	10,280	2,036
Eligible pension income amount	47	Montant pour revenu de pensions	47	1,800	1,655
Disability amount	48	Montant pour personnes handicapées	48	540	2,307
Tuition fees and education amount	49	Frais de scolarité et montant rel. aux études	49	5,930	8,691
Amounts transferred from spouse	50	Montants transférés du conjoint	50	720	1,004
Allowable portion of medical expenses	51	Partie déductible des frais médicaux	51	5,040	5,264
Total tax credits on above amounts	52	Total, créd. d'imp. pour montants ci-dessus	52	61,010	84,684
Donations allowed: (53-54)		Dons alloués: (53-54)			
Charitable donations	53	Dons de charité	53	16,370	13,991
Gifts to Canada or a province	54	Dons au Canada ou à une province	54	50	283
Total tax credits on donations	55	Total, crédits d'impôt pour les dons	55	14,930	3,838
Total non-refundable tax credits	56	Total des crédits d'impôt non remboursables	56	61,010	88,522
Net federal tax	57	Impôt fédéral net	57	40,180	173,099
Net provincial tax	58	Impôt provincial net	58	26,790	74,126
Total tax payable	59	Total de l'impôt à payer	59	40,180	247,226
Social benefits repayment	60	Rembours. de prestations de program. sociaux	60	2,070	2,023
Basic federal tax	61	Impôt fédéral de base	61	40,180	164,889
Federal individual surtax	62	Surtaxe fédérale des particuliers	62	39,480	8,693
Minimum tax	63	Impôt minimum	63		
Dividend tax credit	64	Crédit d'impôt pour dividendes	64	5,080	976
Child tax credit	65	Crédit d'impôt pour enfants	65	5,640	5,629

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon l'occupation

Année d'imposition 1992 (en milliers de dollars)

Manufacturers Fabricants		Proprietors of construction businesses Propriétaires d'entreprises de construction		Public utility and transport operators Exploitants de services publics et de transport		Wholesale traders Commerçants de gros		Retail traders Commerçants de détail		I t e m	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
9,040		67,200		45,100		4,640		78,090		1	
6,990		34,510		26,890		2,240		58,690		2	
16,030		101,710		71,990		6,880		136,770		3	
	\$		\$		\$		\$		\$		
3,220	41,181	18,380	205,027	16,810	172,332	1,060	14,546	33,430	490,319	4	
420	3,216	220	6,057	570	3,379			1,310	17,782	5	
540	590	1,960	6,365	1,590	7,386	90	263	2,940	9,160	6	
360	1,488	1,940	7,752	1,720	7,175	400	1,645	5,810	24,733	7	
680	3,123	4,440	20,532	4,150	17,207	630	3,112	9,420	43,720	8	
290	1,982	2,100	20,141	1,210	7,024	120	778	3,990	38,815	9	
3,680	3,078	26,750	20,933	18,390	14,585	1,260	883	34,130	26,326	10	
840	3,594	5,400	26,763	4,540	25,087	110	738	7,780	39,419	11	
790	1,450	4,180	7,622	2,790	14,928	630	1,063	9,380	24,765	12	
1,580	2,915	4,960	4,718	4,330	4,420	190	250	10,880	17,342	13	
6,430	12,483	34,920	53,900	24,580	34,915	2,520	5,109	55,810	90,962	14	
550	1,400	900	4,878	760	1,945	20	470	2,640	9,314	15	
150	22	1,020	1,216	620	488	100	61	1,610	1,454	16	
70	100	1,030	6,828	480	1,332	130	82	2,130	9,627	17	
470	231	350	51	140	167	130	483	1,760	1,128	18	
1,720	3,247	10,240	-5,211	6,210	1,047	580	-422	18,770	35,913	19	
1,010	6,555	4,280	27,971	3,230	18,895	450	2,831	9,440	95,807	20	
610	4,018	5,380	31,712	3,450	15,345	240	509	4,840	27,382	21	
15,680	130,807	100,880	1,217,304	71,360	808,971	6,720	93,135	134,390	1,083,383	22	
250	3,250	470	11,243	440	6,716	130	1,271	820	9,433	23	
110	915	620	1,831	130	516	140	2,546	1,450	5,425	24	
570	-2,306	2,770	-2,841	2,540	-9,295	370	-2,667	3,960	-5,111	25	
		30	27	20	216			40	463	26	
660	2,728	6,560	31,468	5,420	27,470	500	3,787	5,110	26,767	27	
890	983	5,610	2,075	5,270	13,710	850	305	8,880	29,648	28	
16,000	227,052	101,450	1,708,361	71,820	1,195,962	6,880	130,942	136,160	2,153,977	29	
470	515	2,150	2,431	1,380	1,647	130	193	4,900	6,200	30	
4,530	13,209	24,790	73,731	18,380	56,801	1,990	7,813	37,060	122,080	31	
510	186	6,410	2,000	4,690	1,255	170	63	11,050	2,927	32	
470	1,184	3,230	7,519	2,120	4,547	110	32	5,670	13,008	33	
1,020	697	7,200	7,713	4,720	3,825	670	1,855	11,360	8,547	34	
20	268	600	2,723	900	2,805	10	65	730	4,653	35	
970	2,470	6,310	21,749	5,700	17,953	870	3,208	6,660	25,338	36	
620	4,428	2,990	19,264	2,920	16,620	250	2,008	6,330	72,115	37	
980	3,795	8,310	41,249	6,840	32,589	550	4,594	9,170	43,837	38	
7,180	26,754	46,440	178,379	34,540	138,042	3,470	19,831	62,700	298,705	39	
14,410	209,431	96,480	1,565,696	68,640	1,076,906	6,250	119,951	120,680	1,988,286	40	
16,020	103,070	101,710	656,491	71,990	464,774	6,880	44,398	136,640	882,165	41	
570	1,779	2,120	7,368	1,760	6,139	450	1,560	6,470	22,539	42	
2,960	13,070	20,210	88,163	15,640	66,697	1,550	6,333	26,340	113,003	43	
3,390	3,018	24,450	23,410	16,560	16,488	1,290	1,161	27,570	26,757	44	
12,030	5,632	84,700	46,048	58,230	29,730	5,340	3,208	95,530	50,393	45	
2,500	1,015	15,180	4,485	15,140	4,791	930	236	26,320	10,579	46	
290	206	2,250	2,246	1,120	1,111	260	124	4,420	4,145	47	
320	1,041	1,030	4,339	400	1,676	170	724	1,010	4,129	48	
1,030	1,076	5,890	6,946	2,940	3,357	640	523	9,340	11,679	49	
130	507	1,180	2,530	900	2,636	50	161	2,430	6,346	50	
1,010	856	8,520	6,156	4,760	3,729	390	410	9,060	8,531	51	
16,020	22,330	101,710	144,295	71,990	102,322	6,880	10,002	136,640	194,090	52	
2,630	2,367	23,130	21,382	13,950	8,132	1,610	1,360	30,440	22,343	53	
		50	405					40	48	54	
2,370	624	21,390	5,859	12,710	2,117	1,350	366	27,680	5,917	55	
16,020	22,954	101,710	150,154	71,990	104,438	6,880	10,369	136,750	200,006	56	
9,040	20,563	67,190	158,542	45,100	108,853	4,640	15,570	77,910	219,677	57	
5,900	8,487	52,110	74,456	30,770	47,863	3,120	7,150	45,180	82,236	58	
9,040	29,050	67,200	232,998	45,100	156,716	4,640	22,720	78,090	301,913	59	
100	98	1,070	1,033	960	850	220	182	1,970	2,135	60	
9,040	19,763	67,200	151,651	45,150	105,621	4,640	14,808	77,910	210,265	61	
8,890	994	65,740	7,320	43,800	4,958	4,480	833	75,450	10,662	62	
		20	6	10	24			90	109	63	
620	193	3,900	1,014	2,560	1,989	620	141	9,140	3,297	64	
1,720	1,660	5,260	5,506	6,160	5,275	360	369	23,210	24,090	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 3 (continued)

All Returns by Occupation

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Insurance agency operators Courtiers d'assurance		Real estate agency operators Courtiers en valeurs immobilières	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	2,180	3,920
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	680	2,110
Total number of returns	3	Nombre total de déclarations	3	2,860	6,030
Sources of income		Sources de revenu			
Employment income	4	Revenus d'emploi	4	600	\$ 20,292
Commissions (from employment)	5	Commissions (d'emploi)	5	90	2,100
Other employment income	6	Autres revenus d'emploi	6	140	39,836
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	190	120
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	290	1,481
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	120	1,241
Family Allowance	10	Allocations familiales	10	640	350
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	130	140
Taxable amount of dividends	12	Montant imposable des dividendes	12	370	563
Bond interest	13	Intérêts obligataires	13	340	181
Bank interest	14	Intérêts bancaires	14	1,590	544
Mortgage interest	15	Intérêts hypothécaires	15	10	1,459
Income from trusts	16	Revenus de fiducie	16	20	1,199
Annuity income	17	Revenus de rentes	17	200	230
Foreign investment income	18	Revenus de placements étrangers	18	90	3,452
Net rental income	19	Revenus nets de location	19	530	1,430
Taxable capital gains	20	Gains en capital imposables	20	360	1,068
RRSP income	21	Revenu d'un REER	21	100	350
Net business income	22	Revenus nets d'entreprise	22	2,840	2,679
Net professional income	23	Revenus nets de profession libérale	23		700
Net commission income	24	Revenus nets de commissions	24	20	
Net farming income	25	Revenus nets d'agriculture	25	70	
Net fishing income	26	Revenus nets de pêche	26	10	
Tax exempt income	27	Revenus non imposables	27	610	
Other income	28	Autres revenus	28	421	
Total income assessed	29	Revenu total établi	29	2,860	\$ 90,679
Deductions		Déductions			
RPP contributions	30	Cotisations à un régime de pension agréé	30	50	290
RRSP contributions	31	Cotisations à un REER	31	1,300	189
Union and professional dues	32	Cotisations syndicales et professionnelles	32	130	2,020
Child care expenses	33	Frais de garde d'enfants	33	150	820
Carrying charges and interest expenses	34	Frais financiers et frais d'intérêts	34	600	150
Other employment expenses	35	Autres dépenses d'emploi	35	110	349
Other deductions (from total income)	36	Autres déductions (du revenu total)	36	130	4,025
Capital gains deduction	37	Déduction pour gains en capital	37	310	210
Additional deductions (from net income)	38	Déductions supplémentaires (du revenu net)	38	30	450
Total deductions (Items 30 to 38)	39	Total des déductions (postes 30 à 38)	39	2,060	190
Taxable income assessed	40	Revenu imposable établi	40	2,700	3,910
Non-refundable tax credits		Crédits d'impôt non remboursables			
Amounts allowed: (41-51)		Montants alloués : (41-51)			
Basic personal amount	41	Montant personnel de base	41	2,860	5,840
Age amount	42	Montant en raison de l'âge	42	190	140
Married or equivalent amount	43	Montant de marié(e) ou l'équivalent	43	270	477
Amounts for dependent children	44	Montants pour enfants à charge	44	540	1,210
CPP or QPP contributions	45	Cotisations au RPC ou au RRQ	45	2,620	1,035
Unemployment Insurance premiums	46	Cotisations à l'assurance-chômage	46	270	3,182
Eligible pension income amount	47	Montant pour revenu de pensions	47	130	750
Disability amount	48	Montant pour personnes handicapées	48	20	150
Tuition fees and education amount	49	Frais de scolarité et montant rel. aux études	49	300	89
Amounts transferred from spouse	50	Montants transférés du conjoint	50	60	790
Allowable portion of medical expenses	51	Partie déductible des frais médicaux	51	120	450
Total tax credits on above amounts	52	Total, créd. d'imp. pour montants ci-dessus	52	2,860	360
Donations allowed: (53-54)		Dons alloués : (53-54)			
Charitable donations	53	Dons de charité	53	1,380	1,130
Gifts to Canada or a province	54	Dons au Canada ou à une province	54		1,385
Total tax credits on donations	55	Total, crédits d'impôt pour les dons	55	1,180	1,750
Total non-refundable tax credits	56	Total des crédits d'impôt non remboursables	56	2,860	5,840
Net federal tax	57	Impôt fédéral net	57	2,180	3,920
Net provincial tax	58	Impôt provincial net	58	1,870	3,530
Total tax payable	59	Total de l'impôt à payer	59	2,180	3,920
Social benefits repayment	60	Rembours. de prestations de program. sociaux	60	210	210
Basic federal tax	61	Impôt fédéral de base	61	2,180	13,102
Federal individual surtax	62	Surtaxe fédérale des particuliers	62	2,180	707
Minimum tax	63	Impôt minimum	63		
Dividend tax credit	64	Crédit d'impôt pour dividendes	64	370	369
Child tax credit	65	Crédit d'impôt pour enfants	65	210	243

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon l'occupation

Année d'imposition 1992 (en milliers de dollars)

Proprietors of other financial businesses Propriétaires d'autres entreprises financières		Recreational services operators Exploitants de services récréatifs		Business services operators Exploitants de services commerciaux		Other services operators Exploitants d'autres services		Other business proprietors Propriétaires d'autres entreprises		I t e m	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
2,550		5,440		22,950		140,770		10,280			1
1,450		5,710		11,220		123,300		7,840			2
4,000		11,150		34,170		264,070		18,120			3
	\$		\$		\$		\$		\$		
1,370	36,323	2,730	42,711	8,390	61,419	56,590	532,306	4,370	90,731		4
60	6,761	210	1,577	510	2,294	2,670	21,410	140	2,336		5
40	6,619	440	4,097	350	967	4,510	13,645	220	550		6
300	1,269	650	2,582	1,460	6,037	6,740	29,154	530	2,284		7
360	1,727	1,010	4,796	1,700	7,159	14,690	60,715	940	4,640		8
420	4,561	300	3,787	780	6,214	5,210	42,303	990	6,393		9
1,010	784	2,540	1,887	5,690	4,255	50,770	38,236	3,640	3,388		10
300	658	1,690	6,117	2,170	10,565	14,260	58,291	1,000	3,036		11
830	4,148	580	5,324	3,400	11,789	13,300	44,073	880	6,826		12
520	2,006	600	1,300	4,350	3,245	19,340	18,465	1,400	1,704		13
2,540	10,778	3,860	9,664	14,670	25,141	90,840	150,384	7,110	14,924		14
90	1,808	150	2,481	660	2,728	2,280	9,795	270	1,573		15
130	768	230	302	530	471	3,810	7,265	200	78		16
40	547	60	1,254	550	1,390	2,790	10,360	20	126		17
150	444	470	589	440	454	2,290	4,669	110	99		18
730	-521	1,890	5,498	3,300	373	23,580	1,553	1,500	-1,645		19
510	5,924	420	5,228	1,750	7,672	12,070	89,282	790	6,372		20
350	3,505	280	1,138	2,560	14,782	9,610	47,105	1,170	6,058		21
4,000	18,826	10,970	61,863	33,740	395,257	259,860	2,286,226	17,850	205,695		22
190	9,828	330	4,494	90	2,423	1,580	22,420	50	9,105		23
110	708			90	927	1,790	4,584	190	532		24
260	-226	140	-1,135	500	-1,400	4,960	-3,879	300	-2,467		25
				30	26	60	31				26
120	773	710	2,598	1,470	7,419	13,070	63,635	1,570	4,672		27
1,050	2,999	1,360	2,243	3,620	6,236	19,000	35,701	1,990	1,730		28
4,000	121,025	11,050	170,484	34,110	577,843	262,090	3,587,729	18,080	368,737		29
310	669	500	1,208	280	405	5,300	5,154	960	2,113		30
1,880	8,540	2,320	7,280	10,490	32,630	62,490	183,764	4,700	16,793		31
390	150	860	396	1,520	402	13,260	3,534	1,320	507		32
140	436	530	1,226	2,530	4,905	9,710	19,988	550	1,963		33
1,460	6,948	1,030	1,398	4,990	5,612	19,390	31,301	2,050	6,519		34
90	725	200	938	270	1,068	1,370	6,053	160	1,603		35
460	7,212	630	5,147	2,010	6,394	8,070	39,063	1,160	5,139		36
230	1,718	250	3,446	1,400	5,802	7,740	53,524	490	3,377		37
290	4,455	1,000	4,735	2,120	11,550	18,330	97,313	2,190	12,371		38
2,710	30,854	5,030	25,774	18,040	68,769	106,670	439,693	9,320	50,386		39
3,630	117,879	10,070	159,894	31,660	529,257	242,610	3,302,226	15,950	341,033		40
3,980	25,687	11,090	71,411	34,100	219,888	263,970	1,702,786	17,250	110,547		41
300	1,038	650	2,246	1,460	5,098	7,660	26,676	540	1,873		42
360	1,581	2,390	11,385	4,210	18,970	38,740	164,184	3,050	12,190		43
960	837	1,940	1,156	5,040	4,612	42,630	37,829	3,260	3,976		44
2,820	2,107	6,920	3,396	25,780	13,918	187,140	86,875	12,680	7,572		45
1,100	596	2,300	863	6,240	1,257	44,180	10,595	3,880	1,640		46
430	419	350	351	790	788	5,370	5,096	550	545		47
20	89	270	1,130	180	775	2,540	10,733	60	249		48
400	555	1,600	1,217	2,900	3,578	18,570	24,813	1,600	1,734		49
80	315	210	711	320	1,004	3,440	9,186	300	710		50
350	396	510	471	3,960	3,265	19,340	18,008	1,030	1,725		51
3,980	5,742	11,090	16,033	34,130	46,555	263,970	357,099	17,250	24,346		52
1,500	2,114	2,100	1,117	7,750	5,360	47,610	33,927	3,200	4,805		53
				10	2	10	282				54
1,490	578	1,970	294	7,140	1,423	42,040	9,010	2,930	1,332		55
3,980	6,319	11,090	16,327	34,130	47,978	263,970	366,109	17,250	25,678		56
2,550	20,819	5,440	19,206	22,950	59,672	140,580	330,109	10,170	48,939		57
2,050	9,858	3,270	8,442	18,320	28,036	85,770	134,076	8,030	23,578		58
2,550	30,677	5,440	27,647	22,950	87,709	140,770	464,185	10,280	72,517		59
260	408	230	294	370	348	2,720	2,738	380	383		60
2,550	19,619	5,450	18,484	22,950	56,827	140,590	318,413	10,200	46,772		61
2,530	1,286	5,240	1,057	22,320	2,944	136,230	16,212	10,160	2,821		62
20	159	10	49			50	424	20	28		63
830	552	560	710	3,020	1,570	12,750	5,869	870	910		64
510	594	2,180	2,228	7,350	8,043	64,760	66,817	2,250	2,331		65

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 3 (concluded)

All Returns by Occupation

1992 Taxation year (all money figures in thousands of dollars)

Item		Poste	Total business proprietors Total, propriétaires d'entreprises		Investors Investisseurs	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	396,840		599,970
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	283,500		404,310
Total number of returns	3	Nombre total de déclarations	3	680,340		1,004,280
Sources of income		Sources de revenu				
Employment income	4	Revenus d'emploi	4	151,420	\$	\$
Commissions (from employment)	5	Commissions (d'emploi)	5	6,420	1,784,152	158,800
Other employment income	6	Autres revenus d'emploi	6	13,510	70,074	5,120
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	20,370	53,859	13,050
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	38,950	85,578	362,150
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	15,910	170,884	1,547,313
Family Allowance	10	Allocations familiales	10	152,570	137,905	342,990
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	40,090	147,270	925,156
Taxable amount of dividends	12	Montant imposable des dividendes	12	38,220	118,061	48,740
Bond interest	13	Intérêts obligataires	13	48,870	27,650	35,001
Bank interest	14	Intérêts bancaires	14	250,760	189,381	130,589
Mortgage interest	15	Intérêts hypothécaires	15	8,520	129,045	5,190,916
Income from trusts	16	Revenus de fiducie	16	8,450	57,648	1,347,169
Annuity income	17	Revenus de rentes	17	7,490	422,172	909,880
Foreign investment income	18	Revenus de placements étrangers	18	6,570	85,240	865,193
Net rental income	19	Revenus nets de location	19	71,100	12,229	62,430
Taxable capital gains	20	Gains en capital imposables	20	35,520	32,549	101,370
RRSP income	21	Revenu d'un REER	21	29,570	8,486	69,510
Net business income	22	Revenus nets d'entreprise	22	670,440	34,452	81,540
Net professional income	23	Revenus nets de profession libérale	23	4,500	278,201	6,618,920
Net commission income	24	Revenus nets de commissions	24	4,940	159,512	31,910
Net farming income	25	Revenus nets d'agriculture	25	16,970	29,200	-48,834
Net fishing income	26	Revenus nets de pêche	26	260	86,460	10,810
Tax exempt income	27	Revenus non imposables	27	35,750	21,912	4,090
Other income	28	Autres revenus	28	50,560	-31,512	25,930
Total income assessed	29	Revenu total établi	29	677,080	773	890
					172,863	409,988
					100,177	248,305
					1,173,330	248,305
					1,004,280	31,432,181
Deductions		Déductions				
RPP contributions	30	Cotisations à un régime de pension agréé	30	16,760	20,812	13,300
RRSP contributions	31	Cotisations à un REER	31	173,810	548,548	108,490
Union and professional dues	32	Cotisations syndicales et professionnelles	32	41,710	11,988	35,440
Child care expenses	33	Frais de garde d'enfants	33	25,570	56,107	4,840
Carrying charges and interest expenses	34	Frais financiers et frais d'intérêts	34	56,340	80,019	317,020
Other employment expenses	35	Autres dépenses d'emploi	35	4,840	23,667	4,970
Other deductions (from total income)	36	Autres déductions (du revenu total)	36	33,770	140,500	35,510
Capital gains deduction	37	Déduction pour gains en capital	37	24,440	190,602	142,470
Additional deductions (from net income)	38	Déductions supplémentaires (du revenu net)	38	50,940	262,973	98,070
Total deductions (Items 30 to 38)	39	Total des déductions (postes 30 à 38)	39	305,600	1,335,216	508,690
Taxable income assessed	40	Revenu imposable établi	40	624,590	9,781,208	994,800
						24,746,734
Non-refundable tax credits		Crédits d'impôt non remboursables ,				
Amounts allowed: (41-51)		Montants alloués : (41-51)				
Basic personal amount	41	Montant personnel de base	41	678,880	4,379,632	999,460
Age amount	42	Montant en raison de l'âge	42	22,460	78,011	381,580
Married or equivalent amount	43	Montant de marié(e) ou l'équivalent	43	118,850	508,941	53,610
Amounts for dependent children	44	Montants pour enfants à charge	44	131,030	123,138	41,030
CPP or QPP contributions	45	Cotisations au RPC ou au RRQ	45	503,230	257,591	99,880
Unemployment Insurance premiums	46	Cotisations à l'assurance-chômage	46	122,040	37,898	87,250
Eligible pension income amount	47	Montant pour revenu de pensions	47	16,210	15,408	189,930
Disability amount	48	Montant pour personnes handicapées	48	6,090	25,329	46,410
Tuition fees and education amount	49	Frais de scolarité et montant rel. aux études	49	46,560	58,171	48,630
Amounts transferred from spouse	50	Montants transférés du conjoint	50	9,580	25,174	25,220
Allowable portion of medical expenses	51	Partie déductible des frais médicaux	51	49,970	45,130	110,440
Total tax credits on above amounts	52	Total, créd. d'imp. pour montants ci-dessus	52	678,900	945,638	999,460
						1,527,265
Donations allowed: (53-54)		Dons alloués : (53-54)				
Charitable donations	53	Dons de charité	53	138,660	107,660	301,620
Gifts to Canada or a province	54	Dons au Canada ou à une province	54	110	737	840
Total tax credits on donations	55	Total, crédits d'impôt pour les dons	55	124,980	28,809	287,920
Total non-refundable tax credits	56	Total des crédits d'impôt non remboursables	56	679,010	974,447	999,470
						1,642,591
Net federal tax	57	Impôt fédéral net	57	396,360	1,055,974	596,810
Net provincial tax	58	Impôt provincial net	58	263,190	450,680	424,840
Total tax payable	59	Total de l'impôt à payer	59	396,840	1,506,654	599,970
						4,939,844
Social benefits repayment	60	Rembours. de prestations de program. sociaux	60	8,900	9,060	76,800
Basic federal tax	61	Impôt fédéral de base	61	396,520	1,014,818	597,260
Federal individual surtax	62	Surtaxe fédérale des particuliers	62	385,280	52,040	584,900
Minimum tax	63	Impôt minimum	63	230	881	8,020
Dividend tax credit	64	Crédit d'impôt pour dividendes	64	36,240	17,185	288,850
Child tax credit	65	Crédit d'impôt pour enfants	65	115,380	118,576	96,770
						99,958

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon l'occupation

Année d'imposition 1992 (en milliers de dollars)

Property owners Propriétaires d'immeubles		Total investment Total, placements		Pensioners Retraités		Unclassified Non classés		Grand total Total global		I t e m s	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
114,240		714,210		1,554,450		868,690		13,550,800		1	
76,460		480,770		1,312,350		2,010,040		5,886,270		2	
190,700		1,194,980		2,866,800		2,878,730		19,437,070		3	
	\$		\$		\$		\$		\$		
75,880	1,442,732	234,690	4,104,451	196,280	1,196,559	857,390	3,958,253	12,762,370	321,415,793	4	
4,320	105,782	9,440	233,209	4,790	42,645	19,130	153,916	417,460	6,202,727	5	
6,360	40,652	19,410	97,231	33,720	131,490	30,590	50,776	684,220	2,591,955	6	
29,940	125,814	392,090	1,673,127	2,233,580	9,637,110	37,690	135,642	2,800,490	11,976,420	7	
43,910	198,406	386,890	1,467,720	2,427,770	11,941,460	95,830	370,079	3,315,930	15,380,451	8	
18,140	153,306	165,410	1,078,461	1,504,850	17,045,847	37,720	233,935	1,904,560	19,991,794	9	
28,770	21,002	77,510	56,003	45,740	26,779	691,590	506,009	3,959,430	2,841,754	10	
23,230	134,305	50,880	264,895	70,020	298,598	1,016,450	8,171,866	3,450,680	17,599,441	11	
25,860	166,018	317,900	5,356,934	242,360	391,450	36,220	71,628	1,481,170	7,975,399	12	
27,930	52,016	369,120	1,399,184	469,860	740,247	76,590	65,397	2,616,650	3,269,396	13	
127,840	392,235	1,037,720	8,842,144	1,811,520	4,134,048	318,200	342,482	7,189,470	18,373,167	14	
8,760	67,785	93,990	932,978	42,770	118,231	4,110	12,244	226,640	1,381,465	15	
4,320	8,026	66,750	327,973	38,370	48,218	8,500	9,618	255,530	520,576	16	
7,530	37,188	108,910	542,612	280,120	1,076,131	12,370	62,362	485,440	1,936,485	17	
6,350	12,150	75,850	306,868	44,590	34,797	6,430	6,530	284,370	466,823	18	
181,030	776,313	262,570	949,485	121,960	86,009	39,410	-54,755	1,154,220	-22,092	19	
17,920	201,037	203,850	6,819,957	89,120	161,493	21,250	52,995	774,350	9,030,181	20	
8,220	88,960	40,130	257,633	177,050	828,154	137,160	1,396,894	747,550	4,004,683	21	
14,830	8,194	44,030	-40,640	34,640	-5,468	35,940	-45,398	1,118,420	5,869,906	22	
4,770	125,953	15,580	234,647	13,810	58,665	10,210	8,015	344,810	12,812,888	23	
2,420	19,059	6,510	39,099	5,720	13,122	6,210	3,008	126,700	1,304,593	24	
3,220	-7,808	29,140	-5,787	30,760	-71,423	8,130	-21,110	424,500	1,342,397	25	
160	115	1,050	4,943	1,210	-446	7,730	11,868	48,930	439,559	26	
17,880	133,359	87,000	543,348	1,222,620	4,536,324	1,098,970	8,585,202	3,266,350	17,074,762	27	
22,280	44,328	139,610	292,633	273,500	482,662	469,350	3,557,816	2,269,570	6,727,840	28	
190,440	4,346,927	1,194,720	35,779,108	2,865,560	52,952,703	2,317,890	27,645,273	18,870,420	490,508,364	29	
11,700	19,309	25,000	36,250	53,840	50,594	76,010	37,404	3,713,280	6,758,081	30	
48,000	192,167	156,490	626,111	199,310	848,578	134,540	461,898	4,836,410	14,784,369	31	
22,630	6,305	58,070	14,303	125,140	12,565	204,050	27,864	4,807,960	1,864,580	32	
3,610	9,349	8,450	20,091	800	987	39,330	55,699	699,550	1,686,189	33	
39,670	113,368	356,680	633,121	610,010	128,956	79,590	73,049	2,953,500	2,309,841	34	
3,170	23,265	8,140	56,361	4,350	18,748	21,680	67,624	408,220	1,852,936	35	
9,730	62,261	45,240	440,788	53,740	169,120	91,720	249,244	956,780	4,028,086	36	
10,480	83,503	152,950	4,917,074	71,280	123,868	14,940	36,900	568,410	6,474,422	37	
22,530	162,707	120,600	761,089	1,285,120	4,970,151	1,143,970	8,772,606	3,716,010	19,514,826	38	
102,390	672,234	611,090	7,505,189	1,967,410	6,323,566	1,523,290	9,782,287	12,849,530	59,273,330	39	
176,760	3,844,000	1,171,550	28,590,735	2,849,780	46,599,376	1,815,330	17,966,270	18,238,310	432,154,818	40	
190,690	1,226,149	1,190,150	7,640,411	2,865,470	18,494,239	2,870,920	18,434,226	19,416,720	125,075,833	41	
31,630	110,032	413,210	1,435,578	2,255,670	7,852,350	63,600	218,820	2,887,760	10,046,841	42	
26,650	110,622	80,260	310,459	373,430	1,187,291	557,280	2,511,196	3,013,820	12,975,963	43	
24,420	20,582	65,450	55,150	32,440	24,731	473,600	401,286	3,191,210	2,761,723	44	
66,550	25,377	166,430	60,690	48,900	9,825	457,820	46,446	11,889,830	5,511,080	45	
52,550	22,265	139,800	48,708	121,190	23,456	790,050	105,599	11,891,490	7,309,813	46	
20,470	18,895	210,400	196,833	1,539,340	1,494,403	37,560	34,764	1,975,900	1,902,843	47	
4,870	20,572	51,280	216,546	222,910	937,422	29,620	124,858	421,830	1,782,797	48	
16,780	30,170	65,410	116,380	42,720	61,147	226,360	333,288	2,118,500	2,651,162	49	
4,650	12,448	29,860	88,513	364,560	1,137,523	17,410	45,436	561,610	1,578,268	50	
17,900	34,647	128,330	445,612	263,790	512,790	72,380	74,013	994,480	1,594,213	51	
190,690	278,051	1,190,150	1,805,316	2,865,810	5,395,096	2,871,690	3,843,885	19,421,160	29,545,491	52	
51,310	52,502	352,930	443,551	1,026,180	669,510	188,210	80,201	5,596,760	3,283,558	53	
120	1,337	970	31,838	1,690	2,716	230	1,308	6,950	57,370	54	
48,340	14,558	336,260	129,884	975,960	172,910	160,510	20,796	5,132,520	870,631	55	
190,690	292,609	1,190,150	1,935,200	2,865,810	5,568,006	2,871,690	3,864,681	19,421,320	30,416,122	56	
114,190	545,185	711,000	3,973,538	1,550,670	3,721,333	867,420	1,606,395	13,537,810	59,465,955	57	
64,830	203,067	489,670	1,714,558	1,057,790	1,563,880	526,160	608,116	9,472,500	24,427,622	58	
114,240	748,252	714,210	5,688,096	1,554,450	5,285,213	868,690	2,214,511	13,550,800	83,893,577	59	
7,440	12,501	84,240	199,771	38,740	72,845	8,640	12,429	673,530	695,748	60	
114,250	522,667	711,510	3,773,464	1,550,900	3,571,930	867,480	1,530,730	13,541,930	56,789,416	61	
111,340	30,465	696,250	232,476	1,523,840	165,697	853,780	78,921	13,404,940	2,907,018	62	
1,160	1,550	9,180	41,401	1,570	3,440	1,340	3,277	17,220	61,602	63	
24,940	22,121	313,790	714,006	235,800	52,056	33,420	9,531	1,424,780	1,062,481	64	
25,200	28,415	121,960	128,373	27,480	25,108	974,640	1,170,599	2,430,260	2,472,820	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 3A

Taxable Returns by Occupation

1992 Taxation year (all money figures in thousands of dollars)

Item		Poste	Business employees Employés d'entreprises		Institutional employees Employés d'institutions	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1			
Number of non-taxable returns	2	Nombre de déclarations non imposables	2			
Total number of returns	3	Nombre total de déclarations	3	6,205,580	993,750	
Sources of income		Sources de revenu				
Employment income	4	Revenus d'emploi	4	6,180,410	992,590	31,894,179
Commissions (from employment)	5	Commissions (d'emploi)	5	306,710	5,244,313	55,844
Other employment income	6	Autres revenus d'emploi	6	336,500	746,952	212,370
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	44,430	160,779	26,844
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	157,920	605,231	133,112
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	86,890	672,122	142,560
Family Allowance	10	Allocations familiales	10	1,689,210	1,202,805	178,840
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	1,506,680	5,869,658	559,903
Taxable amount of dividends	12	Montant imposable des dividendes	12	523,950	1,443,113	89,789
Bond interest	13	Intérêts obligataires	13	790,230	485,258	117,101
Bank interest	14	Intérêts bancaires	14	1,952,740	2,399,270	401,643
Mortgage interest	15	Intérêts hypothécaires	15	40,360	156,808	15,837
Income from trusts	16	Revenus de fiducie	16	64,410	63,391	11,566
Annuity income	17	Revenus de rentes	17	37,560	109,162	13,627
Foreign investment income	18	Revenus de placements étrangers	18	76,860	59,550	9,326
Net rental income	19	Revenus nets de location	19	370,820	-446,004	-116,903
Taxable capital gains	20	Gains en capital imposables	20	214,710	817,849	98,242
RRSP income	21	Revenu d'un REER	21	232,160	854,381	87,375
Net business income	22	Revenus nets d'entreprise	22	177,920	-242,451	-33,952
Net professional income	23	Revenus nets de profession libérale	23	32,690	91,020	108,846
Net commission income	24	Revenus nets de commissions	24	27,550	30,664	807
Net farming income	25	Revenus nets d'agriculture	25	57,800	-183,706	-14,489
Net fishing income	26	Revenus nets de pêche	26	2,540	4,447	55
Tax exempt income	27	Revenus non imposables	27	387,640	1,161,872	175,347
Other income	28	Autres revenus	28	681,390	1,390,321	281,161
Total income assessed	29	Revenu total établi	29	6,205,580	205,870,646	34,449,030
Deductions		Déductions				
RPP contributions	30	Cotisations à un régime de pension agréé	30	1,173,260	1,535,886	639,800
RRSP contributions	31	Cotisations à un REER	31	2,436,240	7,344,163	1,039,127
Union and professional dues	32	Cotisations syndicales et professionnelles	32	1,836,600	707,698	304,203
Child care expenses	33	Frais de garde d'enfants	33	313,960	790,132	199,882
Carrying charges and interest expenses	34	Frais financiers et frais d'intérêts	34	984,910	735,193	201,160
Other employment expenses	35	Autres dépenses d'emploi	35	264,570	1,351,988	58,638
Other deductions (from total income)	36	Autres déductions (du revenu total)	36	417,020	1,330,786	269,000
Capital gains deduction	37	Déduction pour gains en capital	37	157,050	555,953	30,170
Additional deductions (from net income)	38	Déductions supplémentaires (du revenu net)	38	536,260	1,817,495	271,457
Total deductions (Items 30 to 38)	39	Total des déductions (postes 30 à 38)	39	4,461,780	16,169,294	903,350
Taxable income assessed	40	Revenu imposable établi	40	6,205,580	189,490,403	31,061,687
Non-refundable tax credits		Crédits d'impôt non remboursables				
Amounts allowed: (41-51)		Montants alloués : (41-51)				
Basic personal amount	41	Montant personnel de base	41	6,203,990	40,001,008	993,120
Age amount	42	Montant en raison de l'âge	42	49,360	171,771	8,130
Married or equivalent amount	43	Montant de marié(e) ou l'équivalent	43	1,041,500	4,657,317	144,490
Amounts for dependent children	44	Montants pour enfants à charge	44	1,429,770	1,232,915	201,180
CPP or QPP contributions	45	Cotisations au RPC ou au RRQ	45	6,100,230	2,912,010	981,120
Unemployment Insurance premiums	46	Cotisations à l'assurance-chômage	46	5,880,900	4,124,635	982,150
Eligible pension income amount	47	Montant pour revenu de pensions	47	78,620	73,580	18,630
Disability amount	48	Montant pour personnes handicapées	48	48,970	206,544	9,350
Tuition fees and education amount	49	Frais de scolarité et montant rel. aux études	49	786,220	827,626	206,670
Amounts transferred from spouse	50	Montants transférés du conjoint	50	70,100	134,010	13,740
Allowable portion of medical expenses	51	Partie déductible des frais médicaux	51	242,290	249,443	59,050
Total tax credits on above amounts	52	Total, créd. d'imp. pour montants ci-dessus	52	6,205,260	9,309,327	993,730
Donations allowed: (53-54)		Dons alloués : (53-54)				
Charitable donations	53	Dons de charité	53	2,040,370	944,617	427,470
Gifts to Canada or a province	54	Dons au Canada ou à une province	54	1,710	5,361	580
Total tax credits on donations	55	Total, crédits d'impôt pour les dons	55	1,847,150	243,884	391,860
Total non-refundable tax credits	56	Total des crédits d'impôt non remboursables	56	6,205,270	9,553,212	993,730
Net federal tax	57	Impôt fédéral net	57	6,204,120	28,496,765	993,170
Net provincial tax	58	Impôt provincial net	58	4,385,920	11,707,933	701,160
Total tax payable	59	Total de l'impôt à payer	59	6,205,580	40,204,698	993,750
Social benefits repayment		Rembours. de prestations de program. sociaux				
Basic federal tax	60	Impôt fédéral de base	60	299,710	224,980	35,460
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	6,204,480	27,184,497	993,470
Minimum tax	62	Impôt minimum	62	6,166,510	1,390,648	987,680
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	2,880	7,721	140
Child tax credit	64	Crédit d'impôt pour enfants	64	499,690	192,123	60,870
	65		65	536,940	432,271	120,020

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Déclarations imposables selon l'occupation

Année d'imposition 1992 (en milliers de dollars)

Teachers and professors Instituteurs et professeurs		Federal govt. employees Employés du gouvernement fédéral		Provincial govt. employees Employés de gouvernements provinciaux		Municipal govt. employees Employés de gouvernements municipaux		Canadian Forces Forces canadiennes		I t e m	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
171,140		302,930		368,740		708,310		87,210		1	
171,140		302,930		368,740		708,310		87,210		2	
	\$		\$		\$		\$		\$	3	
171,140	7,589,598	302,900	12,127,369	368,700	13,857,613	708,170	26,108,125	87,210	3,343,477	4	
1,950	26,220	1,690	14,174	1,660	9,735	2,010	22,177	430	2,066	5	
4,360	13,108	4,630	14,182	7,990	24,031	19,590	45,346	1,020	1,634	6	
510	1,533	1,750	6,584	2,420	8,525	4,490	14,512	110	496	7	
3,570	14,498	6,700	23,222	10,220	45,454	18,350	69,841	420	1,581	8	
4,990	55,952	11,050	155,567	7,570	76,928	13,180	99,083	1,940	25,799	9	
59,920	43,123	95,160	67,093	121,130	85,537	217,960	155,538	33,800	23,103	10	
26,770	103,661	39,430	169,349	54,950	255,753	126,680	465,936	5,190	16,818	11	
15,180	16,858	20,130	22,997	25,900	32,728	44,540	55,049	3,900	4,586	12	
29,860	23,113	74,990	39,483	89,130	44,364	142,500	74,478	18,390	5,338	13	
79,810	101,141	107,100	98,519	130,780	133,743	264,080	280,644	18,450	15,469	14	
1,240	4,381	1,940	3,866	2,120	4,811	3,280	6,388	490	608	15	
3,310	2,279	3,360	3,572	4,840	3,151	8,280	5,243	860	230	16	
1,630	3,801	1,560	1,783	2,540	3,903	4,050	8,453	180	148	17	
3,760	2,014	6,150	2,784	5,980	1,372	8,500	3,894	810	137	18	
12,800	-32,299	20,600	-33,590	22,080	-31,708	45,430	-75,504	3,360	-7,304	19	
9,970	21,985	11,970	29,212	13,140	31,626	27,370	70,664	2,590	2,854	20	
3,950	12,087	8,120	28,497	11,270	42,246	18,510	51,205	1,980	8,376	21	
6,730	-11,023	9,510	-14,823	12,870	-30,051	24,790	-33,849	2,710	-5,226	22	
3,680	-3,104	2,450	2,375	3,960	19,042	7,840	6,486	640	3,635	23	
920	1,743	410	-1,712	440	-92	1,860	5,598	20	-74	24	
2,540	-6,767	2,880	-5,382	6,180	-16,343	8,660	-29,736	130	-249	25	
120	-257	270	124	530	569	140	-450			26	
4,350	12,991	8,180	23,952	14,860	53,839	40,010	125,429	1,210	2,789	27	
23,760	40,858	34,230	69,555	39,600	74,203	79,420	124,749	5,570	14,371	28	
171,140	8,037,495	302,930	12,848,753	368,740	14,730,977	708,310	27,659,296	87,210	3,460,660	29	
154,510	482,132	249,620	613,038	308,750	693,212	566,340	1,370,834	77,260	168,825	30	
91,790	216,730	134,250	349,642	162,060	369,389	299,410	662,290	35,330	85,683	31	
159,140	100,824	216,360	99,194	295,910	123,856	570,000	270,658	11,910	3,668	32	
9,350	24,823	26,930	79,014	30,260	75,856	45,940	110,995	3,230	8,668	33	
43,260	20,624	77,370	28,057	98,530	29,270	160,180	60,264	15,760	2,974	34	
4,860	13,812	3,660	9,274	7,210	19,187	21,720	49,362	1,210	2,402	35	
11,010	40,426	21,160	77,004	24,360	79,378	42,950	139,314	7,290	19,714	36	
7,270	16,543	8,290	19,070	8,840	20,091	19,180	54,017	1,930	2,202	37	
11,370	43,846	16,270	62,599	34,700	147,411	56,820	192,789	3,390	10,847	38	
168,650	959,759	284,880	1,336,891	355,760	1,557,651	675,860	2,910,522	84,260	304,983	39	
171,140	7,068,255	302,930	11,494,954	368,740	13,158,385	708,310	24,724,710	87,210	3,153,228	40	
171,080	1,103,750	302,910	1,954,563	368,720	2,379,030	708,290	4,572,099	87,210	562,931	41	
530	1,842	1,820	6,323	2,490	8,667	4,760	16,581	110	383	42	
27,840	129,105	54,090	245,641	69,340	305,216	118,940	539,328	21,060	90,736	43	
50,420	43,895	79,430	65,978	100,190	84,743	181,570	153,663	32,980	26,161	44	
170,310	107,408	300,640	181,746	364,690	217,519	702,650	407,534	86,290	55,089	45	
169,370	162,936	298,310	274,367	360,220	323,336	702,920	612,383	86,290	83,859	46	
4,550	4,292	10,680	10,438	6,770	6,518	13,040	11,992	1,860	1,717	47	
1,670	7,706	3,790	16,204	5,680	24,109	6,850	29,921	790	3,353	48	
46,540	52,007	48,670	57,470	60,410	68,219	139,950	147,386	10,320	10,318	49	
2,340	4,461	4,220	8,074	5,140	10,114	8,270	16,149	1,800	2,236	50	
7,150	9,311	8,760	8,049	13,180	15,752	31,220	37,814	610	451	51	
171,140	277,075	302,930	482,226	368,740	587,547	708,290	1,115,408	87,210	142,884	52	
93,320	50,161	160,090	63,419	200,580	81,712	325,630	137,848	44,700	10,169	53	
50	4	310	845	280	95	150	57	10	10	54	
86,250	12,825	146,390	16,116	182,610	20,588	299,110	34,833	37,820	2,451	55	
171,140	289,900	302,930	498,342	368,740	608,134	708,290	1,150,242	87,210	145,334	56	
171,140	1,171,486	302,930	1,868,043	368,740	2,024,381	708,270	3,778,439	87,210	493,898	57	
114,620	448,308	230,070	778,124	287,190	843,337	525,750	1,511,827	66,970	201,257	58	
171,140	1,619,794	302,930	2,646,166	368,740	2,867,718	708,310	5,290,266	87,210	695,154	59	
15,960	9,481	24,320	16,908	22,270	15,147	43,110	24,807	4,020	2,449	60	
171,140	1,122,897	302,930	1,772,967	368,740	1,937,430	708,290	3,621,950	87,210	458,865	61	
171,140	51,591	301,830	84,874	367,860	90,790	704,760	166,000	87,210	21,071	62	
90	204	280	549	10	11	180	312	200	354	63	
14,500	2,239	18,940	3,056	24,600	4,349	42,330	7,315	3,590	609	64	
11,230	8,020	20,310	15,091	33,210	23,537	57,180	41,417	1,750	1,313	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 3A (continued)

Taxable Returns by Occupation

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Federal Crown corporation employees Employés des sociétés de la couronne fédérale		Provincial Crown corporation employees Employés des sociétés de la couronne provinciale	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	138,970		144,370	
Number of non-taxable returns	2				
Total number of returns	3	138,970		144,370	
Sources of income			\$		\$
Employment income	4	138,970	5,468,987	144,350	6,451,248
Commissions (from employment)	5	860	5,752	720	7,768
Other employment income	6	8,580	17,706	5,990	13,833
Old Age Security pension	7	210	928	530	1,602
CPP or QPP benefits	8	3,060	11,488	2,250	9,818
Other pensions or superannuation	9	3,410	26,237	2,180	25,239
Family Allowance	10	46,920	33,167	56,160	40,740
Unemployment Insurance benefits	11	16,920	70,679	16,410	74,849
Taxable amount of dividends	12	10,690	9,169	10,890	9,012
Bond interest	13	36,320	17,825	31,230	18,031
Bank interest	14	50,840	47,937	51,180	52,473
Mortgage interest	15	730	1,592	870	724
Income from trusts	16	1,620	1,225	2,150	2,647
Annuity income	17	570	832	880	1,163
Foreign investment income	18	1,420	323	2,180	1,575
Net rental income	19	12,710	-26,605	10,270	-20,346
Taxable capital gains	20	5,870	12,926	6,060	15,826
RRSP income	21	3,920	16,905	4,470	13,507
Net business income	22	5,210	-9,372	4,500	-11,165
Net professional income	23	620	1,112	740	2,560
Net commission income	24	310	659	70	29
Net farming income	25	2,310	-9,002	1,600	-4,361
Net fishing income	26	20	15	10	-25
Tax exempt income	27	7,880	22,711	6,930	17,758
Other income	28	16,440	38,653	14,970	15,776
Total income assessed	29	138,970	5,761,852	144,370	6,740,281
Deductions					
RPP contributions	30	104,680	257,604	116,760	256,137
RRSP contributions	31	60,550	147,947	68,920	177,732
Union and professional dues	32	107,520	53,408	117,950	53,934
Child care expenses	33	8,750	23,346	7,780	18,505
Carrying charges and interest expenses	34	35,800	12,614	45,870	16,155
Other employment expenses	35	11,390	33,224	3,460	8,945
Other deductions (from total income)	36	11,250	45,461	10,890	43,041
Capital gains deduction	37	4,700	11,238	3,970	9,578
Additional deductions (from net income)	38	12,180	39,420	12,450	43,552
Total deductions (Items 30 to 38)	39	134,990	624,262	140,540	627,578
Taxable income assessed	40	138,970	5,132,289	144,370	6,100,723
Non-refundable tax credits					
Amounts allowed: (41-51)					
Basic personal amount	41	138,970	897,210	144,360	931,723
Age amount	42	220	752	560	1,957
Married or equivalent amount	43	27,720	123,354	33,820	158,424
Amounts for dependent children	44	40,920	34,304	48,460	42,619
CPP or QPP contributions	45	138,360	87,110	143,820	91,080
Unemployment Insurance premiums	46	138,280	131,394	143,480	137,849
Eligible pension income amount	47	3,290	3,169	2,120	2,085
Disability amount	48	1,900	8,434	1,880	7,958
Tuition fees and education amount	49	20,000	23,124	23,220	28,197
Amounts transferred from spouse	50	2,590	4,677	2,340	3,166
Allowable portion of medical expenses	51	3,800	4,098	3,530	3,769
Total tax credits on above amounts	52	138,970	224,698	144,360	240,107
Donations allowed: (53-54)					
Charitable donations	53	71,460	23,119	88,640	35,869
Gifts to Canada or a province	54	30	2	20	
Total tax credits on donations	55	66,430	5,601	81,950	9,002
Total non-refundable tax credits	56	138,970	230,299	144,360	249,109
Net federal tax	57	138,970	796,586	144,350	1,026,323
Net provincial tax	58	103,170	318,252	109,270	415,614
Total tax payable	59	138,970	1,114,838	144,370	1,441,938
Social benefits repayment					
Basic federal tax	60	8,290	5,301	18,060	11,980
Federal individual surtax	61	138,970	762,095	144,370	982,953
Minimum tax	62	138,760	35,620	144,120	46,794
Dividend tax credit	63	390	779	40	46
Child tax credit	64	10,370	1,217	10,320	1,196
	65	7,090	4,391	6,560	4,557

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Déclarations imposables selon l'occupation

Année d'imposition 1992 (en milliers de dollars)

Unclassified employees Employés non classés		Total employees Total, employés		Total farmers Total, agriculteurs		Total fishermen Total, pêcheurs		Self-employed accountants Comptables indépendants		I t e m	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
498,570		9,619,560		152,330		28,340		14,000		1	
498,570		9,619,560		152,330		28,340		14,000		2	
	\$		\$		\$		\$		\$	3	
471,610	11,309,417	9,566,050	301,323,854	49,810	703,219	6,180	30,828	2,170	32,174	4	
10,380	151,578	331,710	5,539,626	480	5,903	10	15			5	
61,460	960,487	488,480	2,049,647	2,920	6,264	300	955	670	1,182	6	
4,470	17,117	66,380	238,921	21,890	94,042	530	2,317	870	3,793	7	
29,820	186,927	265,260	1,101,171	27,640	124,860	1,270	4,567	1,040	6,104	8	
7,270	50,414	158,310	1,329,900	8,240	45,203	190	1,617	560	6,567	9	
102,730	71,372	2,676,710	1,901,317	46,110	44,399	9,960	7,146	5,710	4,828	10	
107,190	437,987	2,049,100	8,024,593	12,660	69,967	26,510	222,703	70	266	11	
30,700	83,831	750,480	1,767,131	21,980	43,317	870	4,439	4,690	17,901	12	
56,540	39,069	1,475,870	864,060	21,800	50,062	410	453	1,480	3,954	13	
169,440	206,701	3,195,580	3,737,540	112,730	379,226	8,570	11,698	8,810	27,677	14	
4,620	17,513	62,670	212,529	3,740	19,942	190	601	630	4,122	15	
4,950	3,675	109,240	96,978	2,260	3,934	270	336	220	357	16	
2,530	9,781	58,170	152,654	7,830	22,777	80	306	660	3,946	17	
7,820	7,232	129,770	88,207	2,530	2,319	70	17	1,180	1,003	18	
27,060	-31,437	589,610	-821,700	11,160	21,938	750	1,238	2,350	-11,015	19	
16,710	52,035	349,170	1,153,220	22,020	204,855	1,320	10,262	2,740	25,930	20	
16,390	57,455	328,680	1,172,034	5,500	32,786	850	3,834	730	9,267	21	
14,200	-14,385	289,620	-406,296	8,530	52,426	520	-397	830	-1,273	22	
5,860	21,726	83,790	253,698	910	11,317			14,000	895,261	23	
1,970	191	35,460	37,813	1,410	9,467	10	3	60	121	24	
5,280	-18,729	95,610	-288,765	150,800	1,799,180	250	-1,057	480	-620	25	
190	448	3,850	4,926	80	563	28,090	406,308			26	
24,960	83,660	550,460	1,680,348	6,150	16,692	1,730	3,382			27	
50,450	108,850	1,078,730	2,158,497	32,880	69,256	2,510	4,251	2,630	-138	28	
498,570	13,812,913	9,619,560	333,371,902	152,330	3,833,914	28,340	715,822	14,000	1,031,867	29	
73,900	100,665	3,464,870	6,558,595	8,960	10,537	80	117	130	208	30	
176,420	528,720	3,895,090	10,921,424	58,820	196,918	5,420	18,507	9,940	83,615	31	
113,850	40,533	4,105,950	1,757,975	11,980	3,548	2,650	575	1,390	838	32	
33,490	83,455	567,400	1,414,675	1,920	2,952	330	572	1,480	4,884	33	
66,390	44,465	1,729,230	1,019,793	14,500	7,403	950	493	7,410	25,529	34	
16,350	59,016	354,030	1,605,848	1,040	2,607	120	94	20	96	35	
26,870	84,049	637,000	2,128,173	5,890	12,401	2,420	7,215	2,040	22,504	36	
13,730	37,465	255,130	796,518	20,560	194,352	1,270	8,960	1,720	16,490	37	
33,840	131,011	793,280	2,760,427	15,720	64,468	7,480	24,214	620	2,644	38	
319,910	1,109,379	7,529,990	28,963,429	92,600	495,186	15,400	60,746	12,190	156,808	39	
498,550	12,696,099	9,619,360	304,080,732	152,330	3,336,782	28,340	653,301	14,000	871,354	40	
498,040	3,197,106	9,616,690	62,000,909	152,130	982,119	28,340	182,735	14,000	90,406	41	
5,460	18,897	73,430	255,479	22,440	78,150	590	2,054	980	3,419	42	
68,040	303,691	1,606,830	7,199,926	30,590	122,911	4,850	21,483	2,810	11,875	43	
83,460	70,288	2,248,380	1,924,527	42,720	51,479	8,800	7,848	4,830	4,960	44	
441,140	187,266	9,429,250	4,767,036	121,360	72,171	24,700	13,206	13,150	14,618	45	
428,230	262,442	9,190,160	6,885,729	36,100	15,405	25,380	7,247	1,270	384	46	
7,810	7,606	147,370	138,146	9,350	9,058	200	174	740	726	47	
15,950	67,640	96,820	412,779	1,430	6,452	310	1,371	110	457	48	
71,750	81,462	1,413,740	1,519,673	12,130	18,129	1,580	2,105	2,440	4,025	49	
4,850	10,689	115,400	222,549	6,230	13,915	310	726	350	301	50	
34,140	36,042	403,720	429,720	19,900	18,315	1,640	1,091	2,310	3,972	51	
498,320	723,638	9,618,950	14,623,473	152,130	235,961	28,340	40,866	14,000	23,048	52	
147,060	67,494	3,599,310	1,669,877	79,130	72,900	9,060	4,081	10,350	20,295	53	
50	26	3,200	9,103	70	7			20	262	54	
131,210	17,233	3,270,780	430,097	75,250	19,355	7,960	1,033	10,240	5,688	55	
498,340	740,870	9,618,980	15,053,569	152,130	255,316	28,340	41,898	14,000	28,736	56	
497,720	1,691,377	9,616,610	45,869,468	151,190	336,137	28,340	74,005	13,940	182,364	57	
328,100	655,650	6,852,220	18,653,327	104,390	178,762	27,170	44,507	10,320	76,980	58	
498,570	2,347,027	9,619,560	64,522,794	152,330	514,899	28,340	118,512	14,000	259,344	59	
12,200	10,160	483,400	345,751	4,260	6,039	1,250	2,203	3,210	3,773	60	
498,250	1,632,819	9,617,840	43,805,690	151,290	350,720	28,340	78,272	13,940	172,171	61	
490,660	80,544	9,560,520	2,174,078	142,530	15,561	28,180	3,437	13,750	11,558	62	
150	514	4,360	10,655	140	378	10	53	30	242	63	
29,300	11,161	714,490	235,200	21,120	5,764	820	591	4,590	2,382	64	
62,960	54,138	857,240	674,912	11,820	13,773	2,170	2,272	1,160	865	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 3A (continued)

Taxable Returns by Occupation

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Self-employed medical doctors and surgeons <i>Médecins et chirurgiens indépendants</i>		Self-employed dentists <i>Dentistes indépendants</i>	
		Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
Number of taxable returns	1 <i>Nombre de déclarations imposables</i>	1	42,970	8,610	
Number of non-taxable returns	2 <i>Nombre de déclarations non imposables</i>	2			
Total number of returns	3 <i>Nombre total de déclarations</i>	3	42,970	8,610	
Sources of income	Sources de revenu				
Employment income	4 <i>Revenus d'emploi</i>	4	11,070	1,380	\$ 22,711
Commissions (from employment)	5 <i>Commissions (d'emploi)</i>	5	20		
Other employment income	6 <i>Autres revenus d'emploi</i>	6	1,810	190	825
Old Age Security pension	7 <i>Pension de sécurité de la vieillesse</i>	7	2,870	470	2,002
CPP or QPP benefits	8 <i>Prestations du RPC ou du RRQ</i>	8	2,920	520	3,359
Other pensions or superannuation	9 <i>Autres pensions et pensions de retraite</i>	9	1,480	230	1,391
Family Allowance	10 <i>Allocations familiales</i>	10	20,280	4,070	3,274
Unemployment Insurance benefits	11 <i>Prestations d'assurance-chômage</i>	11	190		
Taxable amount of dividends	12 <i>Montant imposable des dividendes</i>	12	14,890	2,340	13,908
Bond interest	13 <i>Intérêts obligataires</i>	13	5,790	940	2,349
Bank interest	14 <i>Intérêts bancaires</i>	14	32,880	5,530	16,304
Mortgage interest	15 <i>Intérêts hypothécaires</i>	15	1,660	250	1,487
Income from trusts	16 <i>Revenus de fiducie</i>	16	6,520	350	959
Annuity income	17 <i>Revenus de rentes</i>	17	1,760	120	249
Foreign investment income	18 <i>Revenus de placements étrangers</i>	18	4,820	640	974
Net rental income	19 <i>Revenus nets de location</i>	19	7,890	-58,868	-14,988
Taxable capital gains	20 <i>Gains en capital imposables</i>	20	11,640	95,982	24,230
RRSP income	21 <i>Revenu d'un REER</i>	21	1,330	15,949	8,078
Net business income	22 <i>Revenus nets d'entreprise</i>	22	1,850	-29,992	-5,323
Net professional income	23 <i>Revenus nets de profession libérale</i>	23	42,970	5,257,098	897,294
Net commission income	24 <i>Revenus nets de commissions</i>	24	20	1,207	
Net farming income	25 <i>Revenus nets d'agriculture</i>	25	940	-2,783	-639
Net fishing income	26 <i>Revenus nets de pêche</i>	26			
Tax exempt income	27 <i>Revenus non imposables</i>	27	30	144	
Other income	28 <i>Autres revenus</i>	28	19,240	-52,139	-22,163
Total income assessed	29 <i>Revenu total établi</i>	29	42,970	5,819,801	956,469
Deductions	Déductions				
RPP contributions	30 <i>Cotisations à un régime de pension agréé</i>	30	2,740	8,253	472
RRSP contributions	31 <i>Cotisations à un REER</i>	31	37,260	401,122	69,827
Union and professional dues	32 <i>Cotisations syndicales et professionnelles</i>	32	3,850	3,269	299
Child care expenses	33 <i>Frais de garde d'enfants</i>	33	2,900	10,948	2,103
Carrying charges and interest expenses	34 <i>Frais financiers et frais d'intérêts</i>	34	20,540	109,161	28,632
Other employment expenses	35 <i>Autres dépenses d'emploi</i>	35	50	324	
Other deductions (from total income)	36 <i>Autres déductions (du revenu total)</i>	36	8,050	92,642	20,089
Capital gains deduction	37 <i>Déduction pour gains en capital</i>	37	6,470	52,773	6,591
Additional deductions (from net income)	38 <i>Déductions supplémentaires (du revenu net)</i>	38	2,530	15,265	6,424
Total deductions (Items 30 to 38)	39 <i>Total des déductions (postes 30 à 38)</i>	39	40,600	693,758	134,440
Taxable income assessed	40 <i>Revenu imposable établi</i>	40	42,970	5,105,594	818,862
Non-refundable tax credits	Crédits d'impôt non remboursables				
Amounts allowed: (41-51)	<i>Montants alloués : (41-51)</i>				
Basic personal amount	41 <i>Montant personnel de base</i>	41	42,890	275,909	55,573
Age amount	42 <i>Montant en raison de l'âge</i>	42	3,110	10,839	1,675
Married or equivalent amount	43 <i>Montant de marié(e) ou l'équivalent</i>	43	4,440	20,908	3,316
Amounts for dependent children	44 <i>Montants pour enfants à charge</i>	44	18,310	19,186	3,315
CPP or QPP contributions	45 <i>Cotisations au RPC ou au RRQ</i>	45	40,430	51,152	10,659
Unemployment Insurance premiums	46 <i>Cotisations à l'assurance-chômage</i>	46	6,880	4,463	231
Eligible pension income amount	47 <i>Montant pour revenu de pensions</i>	47	2,000	1,955	275
Disability amount	48 <i>Montant pour personnes handicapées</i>	48	610	2,660	370
Tuition fees and education amount	49 <i>Frais de scolarité et montant rel. aux études</i>	49	8,200	18,321	1,984
Amounts transferred from spouse	50 <i>Montants transférés du conjoint</i>	50	740	1,151	95
Allowable portion of medical expenses	51 <i>Partie déductible des frais médicaux</i>	51	2,850	7,329	1,303
Total tax credits on above amounts	52 <i>Total, créd. d'imp. pour montants ci-dessus</i>	52	42,890	70,466	13,401
Donations allowed: (53-54)	Dons alloués : (53-54)				
Charitable donations	53 <i>Dons de charité</i>	53	32,120	78,288	6,090
Gifts to Canada or a province	54 <i>Dons au Canada ou à une province</i>	54	110	1,572	108
Total tax credits on donations	55 <i>Total, crédits d'impôt pour les dons</i>	55	31,620	22,310	5,990
Total non-refundable tax credits	56 <i>Total des crédits d'impôt non remboursables</i>	56	42,890	92,775	17,445
Net federal tax	57 <i>Impôt fédéral net</i>	57	42,930	1,282,032	195,701
Net provincial tax	58 <i>Impôt provincial net</i>	58	30,660	534,607	89,084
Total tax payable	59 <i>Total de l'impôt à payer</i>	59	42,970	1,816,639	284,785
Social benefits repayment	60 <i>Rembours. de prestations de program. sociaux</i>	60	20,270	23,173	3,306
Basic federal tax	61 <i>Impôt fédéral de base</i>	61	42,930	1,196,921	182,961
Federal individual surtax	62 <i>Surtaxe fédérale des particuliers</i>	62	42,900	89,895	13,162
Minimum tax	63 <i>Impôt minimum</i>	63	90	473	
Dividend tax credit	64 <i>Crédit d'impôt pour dividendes</i>	64	14,310	8,876	2,310
Child tax credit	65 <i>Crédit d'impôt pour enfants</i>	65	340	152	1,853

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Déclarations imposables selon l'occupation

Année d'imposition 1992 (en milliers de dollars)

Self-employed lawyers and notaries Avocats et notaires indépendants		Self-employed engineers and architects Ingénieurs et architectes indépendants		Self-employed entertainers, artists, etc. Prof. du spectacle, artistes, etc. indépendants		Other self-employed professionals Autres membres de prof. libérales indépendants		Total self-employed professionals Total, membres de professions libérales indépendants		I	P
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	t	o
21,330		5,370		11,270		72,660		176,210		1	
21,330		5,370		11,270		72,660		176,210		2	
3,460	\$ 72,377	1,300	\$ 13,736	3,430	\$ 27,197	17,730	\$ 206,407	40,540	\$ 656,269	3	
1,360	2,158	80	213	330	362	390	4,079	420	4,684	4	
850	3,702	340	1,488	290	1,299	1,510	4,010	5,940	13,734	5	
970	6,133	560	3,008	560	2,399	3,750	14,887	9,430	39,127	6	
580	8,231	440	7,677	230	3,014	5,040	25,451	11,610	65,068	7	
10,080	8,177	1,340	948	1,960	1,429	3,000	40,230	6,520	90,559	8	
40	131	230	1,025	630	4,883	19,060	14,790	62,490	50,757	9	
5,580	37,567	1,000	6,338	770	2,561	4,350	21,348	5,500	28,145	10	
2,730	6,071	770	1,492	960	1,114	10,450	36,851	39,710	181,755	11	
12,770	41,034	2,960	6,667	5,580	9,591	7,760	11,376	20,420	45,201	12	
970	6,588	190	1,607	190	271	3,267	8,672	104,970	278,263	13	
840	1,147	250	303	310	114	1,780	3,267	5,670	32,127	14	
300	1,979	120	471	150	564	2,280	8,045	10,760	13,724	15	
1,460	2,753	260	241	240	38	1,020	5,090	4,130	33,770	16	
3,770	9,354	490	808	990	-967	3,270	11,860	11,860	16,926	17	
4,130	57,788	580	4,790	740	1,859	8,160	-19,214	25,460	-94,889	18	
1,520	24,163	300	2,603	930	4,116	6,490	45,504	28,590	256,083	19	
1,150	-1,080	60	65	200	-491	3,780	28,229	9,060	92,405	20	
21,300	1,951,023	5,370	190,947	11,250	231,083	1,940	-15,457	6,380	-53,551	21	
150	383			70	135	72,600	2,534,214	176,110	11,956,922	22	
640	-4,777	110	160	40	-84	280	1,172	580	3,208	23	
						1,180	-13,287	3,630	-22,031	24	
		40	3	320	1,087					25	
4,860	-190	830	-565	1,540	1,713	640	1,130	1,030	2,365	26	
21,330	2,234,686	5,370	244,028	11,270	293,286	12,380	17,346	44,500	-56,137	27	
						72,660	3,054,221	176,210	13,634,358	28	
500	1,611	60	139	950	600					29	
15,840	146,687	3,150	21,798	6,150	21,208	2,210	2,869	6,730	14,150	30	
1,060	796	550	143	2,310	540	38,760	217,920	118,280	962,176	31	
2,070	11,041	130	199	690	1,540	7,380	2,505	16,980	8,390	32	
9,250	46,739	1,840	2,610	1,500	971	6,980	24,366	14,890	55,082	33	
50	379			40	91	17,710	41,538	62,960	255,182	34	
3,120	48,005	680	4,495	500	2,940	400	842	560	1,734	35	
2,440	34,755	480	3,272	520	1,253	5,160	47,177	20,810	237,853	36	
1,070	8,915	110	525	400	1,633	4,200	29,898	16,760	145,032	37	
18,480	298,929	4,040	33,180	7,810	30,775	3,130	17,091	8,630	52,497	38	
21,330	1,931,619	5,370	210,250	11,270	261,923	50,180	384,207	141,160	1,732,096	39	
						72,660	2,665,907	176,210	11,865,509	40	
21,210	136,903	5,340	34,497	11,240	72,535	72,610	468,258	175,900	1,134,082	41	
870	3,040	370	1,285	290	1,006	4,020	13,917	10,130	35,181	42	
3,290	15,672	650	2,768	1,790	7,836	8,730	37,308	22,420	99,683	43	
8,950	8,807	1,260	1,090	1,600	1,227	16,890	15,554	55,220	54,139	44	
20,340	25,026	4,710	4,668	10,450	7,107	65,330	59,409	162,580	172,640	45	
1,520	582	1,050	316	3,370	695	13,350	3,814	28,140	10,484	46	
640	580	500	472	260	255	3,360	3,297	7,790	7,560	47	
160	673	80	278	60	227	290	1,243	1,400	5,908	48	
3,190	5,926	1,080	1,298	1,250	1,340	9,620	13,076	27,010	45,970	49	
360	524	100	97	160	66	1,730	3,654	3,480	5,888	50	
1,660	2,560	570	500	2,390	2,210	7,790	11,134	18,020	29,007	51	
21,210	34,054	5,370	8,033	11,240	16,112	72,630	107,321	175,940	272,435	52	
15,120	31,605	2,590	2,342	4,890	4,805	31,640	37,390	102,790	189,105	53	
60	1,225			20	253		3,176	350	6,596	54	
14,810	9,134	2,470	626	4,570	1,362	10	11,083	99,470	54,247	55	
21,230	43,188	5,370	8,659	11,240	17,474	72,630	118,404	175,970	326,683	56	
21,330	459,282	5,360	36,601	11,230	34,733	72,660	465,294	176,060	2,656,007	57	
15,620	208,817	3,980	15,153	12,720	6,470	51,720	202,306	125,120	1,139,666	58	
21,330	668,099	5,370	51,753	11,270	47,453	72,660	667,600	176,210	3,795,673	59	
7,590	7,266	480	597	370	587	6,150	6,409	41,480	45,112	60	
21,330	429,330	5,370	34,882	11,270	33,196	72,660	441,158	176,100	2,490,618	61	
21,310	31,409	5,300	2,004	10,900	1,799	71,870	26,745	174,630	176,571	62	
110	386					100	154	320	1,287	63	
5,330	5,002	1,000	845	700	341	9,950	4,908	38,180	24,206	64	
700	540	70	8	810	922	4,510	4,057	7,580	6,548	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 3A (continued)

Taxable Returns by Occupation

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Total self-employed salespeople Total, vendeurs indépendants		Forestry operators Exploitants forestiers	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1		
Number of non-taxable returns	2	Nombre de déclarations non imposables	2		
Total number of returns	3	Nombre total de déclarations	3		
		40,180		4,690	
Sources of income					
Sources de revenu					
Employment income	4	Revenus d'emploi	4		
Commissions (from employment)	5	Commissions (d'emploi)	5		
Other employment income	6	Autres revenus d'emploi	6		
Old Age Security pension	7	Pension de sécurité de la vieillesse	7		
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8		
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9		
Family Allowance	10	Allocations familiales	10		
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11		
Taxable amount of dividends	12	Montant imposable des dividendes	12		
Bond interest	13	Intérêts obligataires	13		
Bank interest	14	Intérêts bancaires	14		
Mortgage interest	15	Intérêts hypothécaires	15		
Income from trusts	16	Revenus de fiducie	16		
Annuity income	17	Revenus de rentes	17		
Foreign investment income	18	Revenus de placements étrangers	18		
Net rental income	19	Revenus nets de location	19		
Taxable capital gains	20	Gains en capital imposables	20		
RRSP income	21	Revenu d'un REER	21		
Net business income	22	Revenus nets d'entreprise	22		
Net professional income	23	Revenus nets de profession libérale	23		
Net commission income	24	Revenus nets de commissions	24		
Net farming income	25	Revenus nets d'agriculture	25		
Net fishing income	26	Revenus nets de pêche	26		
Tax exempt income	27	Revenus non imposables	27		
Other income	28	Autres revenus	28		
Total income assessed	29	Revenu total établi	29		
		40,180		4,690	
Deductions					
Déductions					
RPP contributions	30	Cotisations à un régime de pension agréé	30		
RRSP contributions	31	Cotisations à un REER	31		
Union and professional dues	32	Cotisations syndicales et professionnelles	32		
Child care expenses	33	Frais de garde d'enfants	33		
Carrying charges and interest expenses	34	Frais financiers et frais d'intérêts	34		
Other employment expenses	35	Autres dépenses d'emploi	35		
Other deductions (from total income)	36	Autres déductions (du revenu total)	36		
Capital gains deduction	37	Déduction pour gains en capital	37		
Additional deductions (from net income)	38	Déductions supplémentaires (du revenu net)	38		
Total deductions (Items 30 to 38)	39	Total des déductions (postes 30 à 38)	39		
Taxable income assessed	40	Revenu imposable établi	40		
		40,180		4,690	
Non-refundable tax credits					
Crédits d'impôt non remboursables					
Montants alloués : (41-51)					
Basic personal amount	41	Montant personnel de base	41		
Age amount	42	Montant en raison de l'âge	42		
Married or equivalent amount	43	Montant de marié(e) ou l'équivalent	43		
Amounts for dependent children	44	Montants pour enfants à charge	44		
CPP or QPP contributions	45	Cotisations au RPC ou au RRQ	45		
Unemployment Insurance premiums	46	Cotisations à l'assurance-chômage	46		
Eligible pension income amount	47	Montant pour revenu de pensions	47		
Disability amount	48	Montant pour personnes handicapées	48		
Tuition fees and education amount	49	Frais de scolarité et montant rel. aux études	49		
Amounts transferred from spouse	50	Montants transférés du conjoint	50		
Allowable portion of medical expenses	51	Partie déductible des frais médicaux	51		
Total tax credits on above amounts	52	Total, créd. d'imp. pour montants ci-dessus	52		
		40,180		4,670	
Donations allowed: (53-54)					
Dons alloués : (53-54)					
Charitable donations	53	Dons de charité	53		
Gifts to Canada or a province	54	Dons au Canada ou à une province	54		
Total tax credits on donations	55	Total, crédits d'impôt pour les dons	55		
Total non-refundable tax credits	56	Total des crédits d'impôt non remboursables	56		
		40,180		4,670	
Net federal tax	57	Impôt fédéral net	57		
Net provincial tax	58	Impôt provincial net	58		
Total tax payable	59	Total de l'impôt à payer	59		
		40,180		4,690	
Social benefits repayment					
Rembours. de prestations de program. sociaux					
Basic federal tax	60	Impôt fédéral de base	60		
Federal individual surtax	61	Surtaxe fédérale des particuliers	61		
Minimum tax	62	Impôt minimum	62		
Dividend tax credit	63	Crédit d'impôt pour dividendes	63		
Child tax credit	64	Crédit d'impôt pour enfants	64		
	65		65		
		4,490		390	
		1,620		420	
		1,309			

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Déclarations imposables selon l'occupation

Année d'imposition 1992 (en milliers de dollars)

Manufacturers Fabricants		Proprietors of construction businesses Propriétaires d'entreprises de construction		Public utility and transport operators Exploitants de services publics et de transport		Wholesale traders Commerçants de gros		Retail traders Commerçants de détail		I t e m s	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
9,040		67,200		45,100		4,640		78,090		1	
9,040		67,200		45,100		4,640		78,090		2	
	\$		\$		\$		\$		\$		
2,360	37,781	13,640	186,802	12,920	157,191	530	11,421	21,830	435,800	4	
420	3,216	220	6,050	150	3,069			730	15,764	5	
370	531	1,960	6,352	1,040	5,377	90	261	1,670	6,371	6	
140	628	1,440	5,689	890	3,987	160	708	3,960	17,284	7	
370	1,948	3,210	14,863	2,900	13,319	350	2,241	6,290	32,781	8	
180	1,955	1,940	19,216	830	6,116	60	743	2,790	32,824	9	
2,370	1,970	19,770	15,616	12,770	10,072	820	524	23,640	18,943	10	
420	2,220	4,120	22,550	3,490	20,300	40	257	5,810	32,077	11	
700	1,436	2,950	6,013	2,150	14,304	420	867	7,310	21,856	12	
1,420	2,825	3,570	4,143	2,860	3,664	100	223	7,800	14,439	13	
4,180	11,037	26,210	47,175	18,060	28,221	1,970	3,866	35,760	71,478	14	
440	1,275	780	4,756	490	1,353	10	465	1,940	8,038	15	
150	22	950	1,204	570	472			1,270	1,064	16	
70	100	790	6,579	330	1,048	130	81	1,790	9,393	17	
420	220	280	50	130	164	30	457	1,260	540	18	
1,290	1,656	8,120	-5,460	4,050	2,832	440	951	12,420	23,195	19	
610	4,728	3,320	25,980	2,760	16,020	170	2,205	6,420	75,760	20	
490	3,775	4,810	29,838	2,470	11,489	180	387	3,350	22,665	21	
8,930	121,952	66,910	1,109,807	44,990	729,728	4,630	95,778	77,130	1,132,147	22	
240	3,118	380	10,319	400	6,493	20	913	550	7,387	23	
110	915	380	1,307	30	207	140	2,546	970	4,034	24	
300	-2,632	2,170	1,521	2,000	-6,732	160	-1,035	1,870	6,278	25	
		30	26	20	216			20	265	26	
40	295	3,300	9,393	2,330	10,441	170	975	1,870	9,387	27	
510	689	3,990	576	3,800	12,764	460	285	6,120	21,059	28	
9,040	201,662	67,200	1,530,362	45,100	1,052,114	4,640	125,154	78,090	2,020,830	29	
430	502	1,580	2,235	1,370	1,645	100	184	4,440	6,040	30	
3,710	11,734	21,240	68,453	15,490	52,841	1,790	7,618	31,960	114,778	31	
510	186	5,240	1,811	4,040	1,064	170	63	8,830	2,609	32	
270	749	1,990	4,382	1,580	3,894	110	32	3,660	8,970	33	
710	458	6,280	6,971	3,790	2,368	530	1,302	9,140	6,578	34	
20	268	510	2,599	660	2,154	10	36	560	4,461	35	
570	1,926	4,100	13,137	4,430	13,917	590	2,765	4,780	17,938	36	
440	3,457	2,300	18,122	2,520	14,481	160	1,625	4,980	61,227	37	
210	726	4,740	16,041	3,380	14,836	200	1,740	4,500	21,935	38	
4,890	20,006	34,910	133,751	25,620	107,201	2,570	15,364	45,730	244,537	39	
9,040	181,560	67,200	1,399,038	45,100	944,162	4,640	109,610	78,090	1,775,432	40	
9,040	57,962	67,200	433,850	45,100	291,146	4,640	29,949	77,980	503,439	41	
340	992	1,450	5,056	900	3,116	160	547	4,170	14,509	42	
1,450	5,474	11,760	50,666	8,390	34,072	520	1,750	12,740	53,076	43	
2,200	1,938	18,780	18,125	11,500	11,043	810	587	20,260	20,209	44	
8,760	4,936	63,440	42,383	41,840	27,069	4,400	3,011	70,650	46,186	45	
1,890	929	11,770	4,102	10,980	3,790	470	174	18,090	9,459	46	
180	178	2,010	2,008	740	741	200	128	3,160	3,024	47	
230	952	710	3,022	130	533	110	461	320	1,170	48	
580	593	4,660	4,798	2,200	2,311	500	463	7,370	9,698	49	
		680	1,298	690	1,942	30	109	1,360	2,974	50	
720	723	6,330	4,725	3,710	2,870	250	232	7,190	6,341	51	
9,040	12,698	67,200	96,940	45,100	64,390	4,640	6,357	77,980	114,011	52	
2,130	2,026	21,520	20,347	12,650	7,481	1,560	1,359	27,140	19,963	53	
		50	405					40	48	54	
1,890	538	19,950	5,588	11,600	1,951	1,350	366	24,610	5,299	55	
9,040	13,236	67,200	102,528	45,100	66,340	4,640	6,724	78,090	119,310	56	
9,040	20,563	67,190	158,542	45,100	108,853	4,640	15,570	77,910	219,677	57	
5,900	8,487	52,110	74,456	30,770	47,863	3,120	7,150	45,180	82,236	58	
9,040	29,050	67,200	232,998	45,100	156,716	4,640	22,720	78,090	301,913	59	
100	96	1,070	1,030	960	850	220	181	1,930	2,117	60	
9,040	19,763	67,200	151,651	45,100	105,621	4,640	14,808	77,910	210,265	61	
8,890	994	65,740	7,320	43,800	4,958	4,480	833	75,450	10,662	62	
		20	6					80	106	63	
610	191	2,870	800	2,030	1,906	410	115	7,220	2,910	64	
520	411	2,730	2,710	4,110	3,591	110	34	8,660	8,760	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 3A (continued)

Taxable Returns by Occupation

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Insurance agency operators <i>Courtiers d'assurance</i>		Real estate agency operators <i>Courtiers en valeurs immobilières</i>	
		Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
Number of taxable returns	1	<i>Nombre de déclarations imposables</i>	2,180	3,920	
Number of non-taxable returns	2	<i>Nombre de déclarations non imposables</i>			
Total number of returns	3	<i>Nombre total de déclarations</i>	2,180	3,920	
Sources of income		Sources de revenu			
Employment income	4	<i>Revenus d'emploi</i>	450	1,270	33,494
Commissions (from employment)	5	<i>Commissions (d'emploi)</i>	80	90	1,535
Other employment income	6	<i>Autres revenus d'emploi</i>	40	230	78
Old Age Security pension	7	<i>Pension de sécurité de la vieillesse</i>	180	130	525
CPP or QPP benefits	8	<i>Prestations du RPC ou du RRO</i>	280	1387	824
Other pensions or superannuation	9	<i>Autres pensions et pensions de retraite</i>	110	1,025	3,443
Family Allowance	10	<i>Allocations familiales</i>	610	478	850
Unemployment Insurance benefits	11	<i>Prestations d'assurance-chômage</i>	60	155	667
Taxable amount of dividends	12	<i>Montant imposable des dividendes</i>	250	2,479	2,267
Bond interest	13	<i>Intérêts obligataires</i>	330	250	636
Bank interest	14	<i>Intérêts bancaires</i>	1,340	4,009	4,784
Mortgage interest	15	<i>Intérêts hypothécaires</i>		170	3,122
Income from trusts	16	<i>Revenus de fiducie</i>	20	20	62
Annuity income	17	<i>Revenus de rentes</i>	190	807	
Foreign investment income	18	<i>Revenus de placements étrangers</i>	80	16	32
Net rental income	19	<i>Revenus nets de location</i>	380	-286	307
Taxable capital gains	20	<i>Gains en capital imposables</i>	240	1,930	5,014
RRSP income	21	<i>Revenu d'un REER</i>	100	770	3,006
Net business income	22	<i>Revenus nets d'entreprise</i>	2,170	61,780	95,916
Net professional income	23	<i>Revenus nets de profession libérale</i>		120	4,747
Net commission income	24	<i>Revenus nets de commissions</i>	20	898	2,220
Net farming income	25	<i>Revenus nets d'agriculture</i>	70	-109	778
Net fishing income	26	<i>Revenus nets de pêche</i>			
Tax exempt income	27	<i>Revenus non imposables</i>			
Other income	28	<i>Autres revenus</i>	600	345	1,195
Total income assessed	29	<i>Revenu total établi</i>	2,180	95,694	165,536
Deductions		Déductions			
RPP contributions	30	<i>Cotisations à un régime de pension agréé</i>	40	31	110
RRSP contributions	31	<i>Cotisations à un REER</i>	1,100	7,661	10,893
Union and professional dues	32	<i>Cotisations syndicales et professionnelles</i>	120	66	80
Child care expenses	33	<i>Frais de garde d'enfants</i>	150	155	314
Carrying charges and interest expenses	34	<i>Frais financiers et frais d'intérêts</i>	480	1,038	2,139
Other employment expenses	35	<i>Autres dépenses d'emploi</i>	90	53	1,058
Other deductions (from total income)	36	<i>Autres déductions (du revenu total)</i>	120	258	4,731
Capital gains deduction	37	<i>Déduction pour gains en capital</i>	200	1,407	4,080
Additional deductions (from net income)	38	<i>Déductions supplémentaires (du revenu net)</i>	10	19	2,395
Total deductions (Items 30 to 38)	39	<i>Total des déductions (postes 30 à 38)</i>	1,700	10,688	25,799
Taxable income assessed	40	<i>Revenu imposable établi</i>	2,180	84,794	144,020
Non-refundable tax credits		Crédits d'impôt non remboursables			
Amounts allowed: (41-51)		<i>Montants alloués : (41-51)</i>			
Basic personal amount	41	<i>Montant personnel de base</i>	2,180	14,081	3,740
Age amount	42	<i>Montant en raison de l'âge</i>	180	630	442
Married or equivalent amount	43	<i>Montant de marié(e) ou l'équivalent</i>	160	489	890
Amounts for dependent children	44	<i>Montants pour enfants à charge</i>	520	485	826
CPP or QPP contributions	45	<i>Cotisations au RPC ou au RRO</i>	2,020	2,187	3,300
Unemployment Insurance premiums	46	<i>Cotisations à l'assurance-chômage</i>	250	189	1,130
Eligible pension income amount	47	<i>Montant pour revenu de pensions</i>	120	114	150
Disability amount	48	<i>Montant pour personnes handicapées</i>	20	80	
Tuition fees and education amount	49	<i>Frais de scolarité et montant rel. aux études</i>	290	700	730
Amounts transferred from spouse	50	<i>Montants transférés du conjoint</i>	50	213	440
Allowable portion of medical expenses	51	<i>Partie déductible des frais médicaux</i>	120	112	350
Total tax credits on above amounts	52	<i>Total, créd. d'imp. pour montants ci-dessus</i>	2,180	3,278	3,740
Donations allowed: (53-54)		Dons alloués : (53-54)			
Charitable donations	53	<i>Dons de charité</i>	1,220	1,347	1,700
Gifts to Canada or a province	54	<i>Dons au Canada ou à une province</i>			2,104
Total tax credits on donations	55	<i>Total, crédits d'impôt pour les dons</i>	1,090	364	576
Total non-refundable tax credits	56	<i>Total des crédits d'impôt non remboursables</i>	2,180	3,642	6,484
Net federal tax	57	<i>Impôt fédéral net</i>	2,180	13,580	3,920
Net provincial tax	58	<i>Impôt provincial net</i>	1,870	6,247	3,530
Total tax payable	59	<i>Total de l'impôt à payer</i>	2,180	19,827	3,920
Social benefits repayment		Rembours. de prestations de program. sociaux			
Basic federal tax	60	<i>Impôt fédéral de base</i>	210	212	210
Federal individual surtax	61	<i>Surtaxe fédérale des particuliers</i>	2,180	13,102	3,920
Minimum tax	62	<i>Impôt minimum</i>	2,180	707	3,810
Dividend tax credit	63	<i>Crédit d'impôt pour dividendes</i>	250	330	550
Child tax credit	64	<i>Crédit d'impôt pour enfants</i>			190
	65				86

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Déclarations imposables selon l'occupation

Année d'imposition 1992 (en milliers de dollars)

Proprietors of other financial businesses Propriétaires d'autres entreprises financières		Recreational services operators Exploitants de services récréatifs		Business services operators Exploitants de services commerciaux		Other services operators Exploitants d'autres services		Other business proprietors Propriétaires d'autres entreprises		I t e m s	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
2,550		5,440		22,950		140,770		10,280		1	
2,550		5,440		22,950		140,770		10,280		2	
	\$		\$		\$		\$		\$	3	
840	31,783	1,910	37,542	6,260	55,809	35,730	434,865	3,370	85,635	4	
60	6,158	210	1,577	390	2,069	2,010	19,877	60	1,232	5	
40	220	440	4,097	300	918	3,070	8,944	150	281	6	
270	1,143	470	1,949	1,330	5,495	4,950	21,395	350	1,485	7	
330	1,570	600	3,282	1,520	6,728	10,080	43,725	690	3,915	8	
390	4,453	140	2,403	690	5,350	4,140	33,711	840	5,940	9	
780	649	830	513	2,910	2,118	33,440	25,432	2,900	2,544	10	
170	159	580	3,235	1,790	9,889	9,220	47,207	600	2,225	11	
780	3,275	400	4,788	3,130	11,482	9,180	36,181	720	6,403	12	
400	1,978	420	1,156	3,150	2,736	12,400	14,456	1,010	1,483	13	
1,690	9,151	1,950	7,495	11,690	22,680	57,510	124,188	4,890	11,807	14	
80	1,492	140	1,340	620	2,645	1,800	7,102	270	1,561	15	
120	395	190	289	480	462	2,640	3,840	200	78	16	
30	511	50	1,253	550	1,263	2,040	8,279	20	106	17	
130	303	330	455	440	454	1,820	4,196	40	85	18	
420	-345	460	1,094	2,790	-147	16,270	12,132	750	412	19	
470	3,479	350	5,123	1,560	7,008	8,200	66,229	560	6,040	20	
160	2,171	90	829	1,830	12,778	6,840	37,859	980	5,599	21	
2,550	57,374	5,320	70,650	22,830	381,458	139,920	2,148,834	10,250	197,969	22	
140	7,204	170	4,265	80	1,300	860	20,216	50	8,684	23	
20	-63	30	50	50	732	1,020	2,780	10	64	24	
20	308	310	398	340	-742	3,070	-3,830	140	-2,136	25	
560	-867	750	1,594	680	2,891	4,140	18,112	560	981	26	
2,550	132,504	5,440	155,467	2,720	6,841	10,660	25,088	1,210	2,443	27	
				22,950	542,214	140,770	3,161,071	10,280	344,835	28	
310	653	500	1,207	270	395	4,190	4,640	960	2,113	29	
1,520	8,213	1,830	6,634	9,480	30,774	51,580	169,571	4,130	15,910	30	
260	135	600	375	1,450	389	9,810	3,086	1,050	474	31	
		420	1,106	1,410	2,770	5,740	13,036	320	1,018	32	
1,300	4,937	830	1,121	4,380	4,134	14,320	22,337	1,560	3,222	33	
80	588	90	443	260	1,058	740	3,720	80	877	34	
230	2,966	430	3,069	1,540	4,989	4,710	22,329	420	2,573	35	
230	1,698	190	3,435	1,220	5,410	6,540	45,282	400	3,264	36	
140	1,635	530	2,316	1,090	4,170	7,600	40,745	840	4,181	37	
2,050	20,850	3,290	19,707	14,340	54,087	73,300	324,747	6,340	33,632	38	
2,550	111,867	5,440	135,765	22,950	487,923	140,770	2,839,170	10,280	311,523	39	
2,550	16,481	5,400	34,837	22,910	147,712	140,730	908,165	9,840	63,398	40	
270	937	470	1,630	1,330	4,642	5,380	18,719	350	1,215	41	
130	613	600	2,364	1,890	7,909	18,200	72,112	2,020	7,280	42	
790	706	670	510	2,450	2,225	29,950	26,323	2,570	3,087	43	
2,200	1,847	4,750	2,972	21,240	13,013	130,870	77,538	9,050	6,821	44	
690	511	1,670	767	5,250	1,158	28,590	8,647	2,870	1,502	45	
410	406	230	232	700	696	4,200	4,123	400	397	46	
		100	423	180	766	1,100	4,661	20	88	47	
320	462	320	340	2,040	2,520	11,160	16,044	800	870	48	
60	271	130	449	180	462	2,110	5,086	240	527	49	
340	393	380	327	3,530	3,152	14,060	14,095	770	1,521	50	
2,550	3,849	5,400	7,623	22,910	31,372	140,730	196,749	9,840	14,798	51	
1,440	2,097	2,010	1,077	7,110	4,826	40,850	30,585	3,070	4,639	52	
1,420	574	1,890	284	10	2	10	282			53	
2,550	4,423	5,400	7,907	6,580	1,276	36,870	8,152	2,800	1,287	54	
				22,910	32,648	140,730	204,901	9,840	16,084	55	
2,550	20,819	5,440	19,206	22,950	59,672	140,580	330,109	10,170	48,939	56	
2,050	9,858	3,270	8,442	18,320	28,036	85,770	134,076	8,030	23,578	57	
2,550	30,677	5,440	27,647	22,950	87,709	140,770	464,185	10,280	72,517	58	
260	408	230	293	370	348	2,720	2,728	380	379	59	
2,550	19,619	5,440	18,391	22,950	56,813	140,590	317,781	10,170	46,739	60	
2,530	1,286	5,230	1,053	22,310	2,943	136,230	16,153	10,160	2,821	61	
20	158	10	49			50	402	20	20	62	
780	436	380	638	2,750	1,529	8,860	4,819	710	853	63	
210	151	560	350	3,430	3,307	20,820	20,638	700	532	64	
										65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 3A (concluded)

Taxable Returns by Occupation

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Total business proprietors Total, propriétaires d'entreprises		Investors Investisseurs	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	396,840		599,970	
Number of non-taxable returns	2				
Total number of returns	3	396,840		599,970	
Sources of income	Sources de revenu		\$		\$
Employment income	4	103,240	1,559,927	121,280	2,584,363
Commissions (from employment)	5	4,530	63,027	4,510	123,876
Other employment income	6	9,720	36,794	10,780	52,884
Old Age Security pension	7	14,360	60,955	317,470	1,385,545
CPP or QPP benefits	8	27,040	127,624	308,360	1,206,394
Other pensions or superannuation	9	12,370	118,137	136,330	897,464
Family Allowance	10	104,220	81,468	33,560	25,719
Unemployment Insurance benefits	11	27,850	153,277	22,980	121,509
Taxable amount of dividends	12	29,010	113,125	237,490	4,792,093
Bond interest	13	33,840	48,009	237,460	1,226,383
Bank interest	14	169,240	347,696	561,970	7,680,826
Mortgage interest	15	6,750	34,034	72,420	810,980
Income from trusts	16	6,620	7,921	47,370	292,889
Annuity income	17	5,990	29,444	94,760	497,169
Foreign investment income	18	5,110	6,982	56,580	244,017
Net rental income	19	48,940	36,617	69,490	205,639
Taxable capital gains	20	25,750	221,975	146,830	6,013,184
RRSP income	21	22,120	132,847	29,110	161,808
Net business income	22	394,230	6,275,229	21,160	32,480
Net professional income	23	2,990	74,645	9,150	109,434
Net commission income	24	2,880	15,946	3,080	18,824
Net farming income	25	10,600	-8,476	21,020	27,319
Net fishing income	26	70	793	700	4,712
Tax exempt income	27	13,790	54,258	22,180	79,898
Other income	28	32,480	73,160	94,070	286,502
Total income assessed	29	396,840	9,665,414	599,970	28,881,911
Deductions	Déductions				
RPP contributions	30	14,390	19,800	11,130	15,255
RRSP contributions	31	147,170	510,466	97,200	411,026
Union and professional dues	32	32,860	10,508	27,110	6,706
Child care expenses	33	16,000	37,239	3,740	9,690
Carrying charges and interest expenses	34	44,650	56,858	274,480	419,417
Other employment expenses	35	3,460	18,358	4,530	30,336
Other deductions (from total income)	36	22,610	91,686	26,970	158,585
Capital gains deduction	37	20,090	165,879	116,870	4,335,082
Additional deductions (from net income)	38	24,130	113,540	47,180	238,990
Total deductions (Items 30 to 38)	39	220,460	1,024,333	389,100	5,625,086
Taxable income assessed	40	396,840	8,648,667	599,900	23,134,786
Non-refundable tax credits	Crédits d'impôt non remboursables				
Amounts allowed: (41-51)	Montants alloués : (41-51)				
Basic personal amount	41	395,970	2,555,288	597,270	3,843,199
Age amount	42	15,230	52,829	324,750	1,128,464
Married or equivalent amount	43	60,260	244,690	27,270	93,309
Amounts for dependent children	44	93,380	88,043	28,670	25,917
CPP or QPP contributions	45	366,760	233,860	93,530	34,474
Unemployment Insurance premiums	46	85,570	32,681	67,250	24,813
Eligible pension income amount	47	12,530	12,236	177,150	167,667
Disability amount	48	3,000	12,531	27,630	116,561
Tuition fees and education amount	49	31,550	40,760	29,830	46,644
Amounts transferred from spouse	50	5,990	13,974	17,620	51,796
Allowable portion of medical expenses	51	38,220	35,851	88,360	273,874
Total tax credits on above amounts	52	395,970	565,465	597,270	987,317
Donations allowed: (53-54)	Dons alloués : (53-54)				
Charitable donations	53	123,860	99,102	279,890	376,698
Gifts to Canada or a province	54	110	737	610	20,238
Total tax credits on donations	55	112,670	26,593	269,110	108,562
Total non-refundable tax credits	56	396,080	592,057	597,270	1,095,879
Net federal tax	57	396,360	1,055,974	596,810	3,428,353
Net provincial tax	58	263,190	450,680	424,840	1,511,491
Total tax payable	59	396,840	1,506,654	599,970	4,939,844
Social benefits repayment	60	8,850	9,024	74,660	181,875
Basic federal tax	61	396,380	1,013,867	596,980	3,250,579
Federal individual surtax	62	385,260	51,976	584,730	202,047
Minimum tax	63	220	820	7,440	37,394
Dividend tax credit	64	27,800	15,068	235,620	638,740
Child tax credit	65	42,460	41,195	8,900	8,070

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Déclarations imposables selon l'occupation

Année d'imposition 1992 (en milliers de dollars)

Property owners Propriétaires d'immeubles		Total investment Total, placements		Pensioners Retraités		Unclassified Non classés		Grand total Total global		I t e m s	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
114,240		714,210		1,554,450		868,690		13,550,800		1	
114,240		714,210		1,554,450		868,690		13,550,800		2	
	\$		\$		\$		\$		\$	3	
58,900	1,319,562	180,170	3,903,924	164,740	1,134,864	618,740	3,517,489	10,736,990	312,879,343	4	
3,410	97,221	7,910	221,097	4,550	42,537	15,690	148,398	367,520	6,065,762	5	
5,080	36,378	15,860	89,262	29,170	118,110	20,590	41,960	575,100	2,360,129	6	
21,630	93,472	339,090	1,479,018	1,152,590	5,058,914	24,180	91,059	1,630,020	7,070,993	7	
32,280	158,863	340,640	1,365,257	1,450,170	8,503,170	72,020	315,858	2,198,400	11,621,352	8	
15,710	146,882	152,040	1,044,346	1,237,380	16,151,181	33,830	226,157	1,610,430	19,021,208	9	
20,530	15,209	54,090	40,928	18,320	10,318	168,320	116,927	3,150,270	2,261,005	10	
18,810	120,051	41,790	241,560	62,250	281,695	700,350	6,907,782	2,929,000	15,941,689	11	
21,220	152,821	258,710	4,944,914	206,760	366,432	28,360	67,379	1,340,770	7,495,435	12	
19,170	44,899	256,630	1,271,282	363,230	650,907	55,850	57,176	2,230,690	2,991,431	13	
85,050	330,654	647,020	8,011,481	1,180,330	3,445,115	227,680	301,048	5,663,670	16,541,068	14	
7,170	65,247	79,590	876,227	35,480	103,446	3,650	11,379	198,370	1,293,787	15	
3,160	6,848	50,530	299,737	32,270	42,557	6,900	9,024	219,710	474,887	16	
6,550	35,297	101,310	532,466	241,130	1,024,586	10,520	60,269	430,140	1,862,700	17	
4,770	11,184	61,350	255,200	40,280	32,556	5,390	6,311	257,520	409,043	18	
107,370	903,228	176,860	1,108,867	91,350	97,957	32,570	-26,446	982,010	311,531	19	
14,290	179,849	161,120	6,193,033	78,720	152,430	16,180	54,974	685,780	8,258,423	20	
6,460	60,507	35,570	222,315	162,280	800,366	99,060	1,256,589	667,820	3,739,927	21	
9,720	44,463	30,880	76,944	25,160	11,691	26,090	-21,695	783,130	5,932,538	22	
3,210	101,531	12,370	210,965	12,460	59,256	8,720	9,943	297,380	12,577,134	23	
1,430	17,449	4,510	36,273	4,670	12,726	5,050	3,135	94,750	1,204,125	24	
1,830	-2,685	22,850	24,635	19,290	-41,860	5,750	-11,283	309,440	1,448,343	25	
30	12	730	4,724	790	179	6,070	10,659	39,710	427,987	26	
5,710	29,028	27,900	108,926	271,970	739,946	96,690	358,197	970,340	2,965,838	27	
15,690	46,781	109,760	333,284	227,670	439,588	220,560	2,847,709	1,755,420	5,870,891	28	
114,240	4,014,755	714,210	32,896,666	1,554,450	39,238,668	868,690	16,359,998	13,550,800	451,026,571	29	
10,280	17,901	21,410	33,155	50,310	46,454	65,830	32,000	3,633,180	6,715,286	30	
42,950	182,906	140,150	593,931	189,250	818,468	119,430	438,117	4,694,310	14,550,567	31	
18,740	5,726	45,840	12,431	112,730	11,360	171,770	25,150	4,502,850	1,830,598	32	
2,690	7,500	6,430	17,190	510	346	31,010	46,683	640,860	1,580,328	33	
31,530	71,717	306,010	491,134	531,250	110,865	66,260	46,903	2,763,200	1,998,340	34	
2,430	19,689	6,960	50,025	4,150	18,128	20,650	64,031	392,300	1,778,780	35	
7,910	39,876	34,880	198,461	46,090	122,337	63,190	138,608	835,900	2,953,997	36	
9,170	78,729	126,030	4,413,811	65,580	118,630	12,310	35,313	519,360	5,885,433	37	
9,340	48,439	56,510	287,429	315,810	909,782	133,650	493,432	1,356,710	4,712,168	38	
74,670	472,483	463,760	6,097,569	949,380	2,156,370	454,510	1,320,238	9,893,400	42,005,498	39	
114,240	3,538,795	714,140	26,673,581	1,554,360	37,026,008	868,600	15,028,798	13,550,350	408,465,655	40	
114,230	735,400	711,500	4,578,599	1,554,380	10,031,338	866,960	5,589,709	13,542,030	87,313,363	41	
22,400	77,917	347,150	1,206,381	1,161,070	4,041,637	26,640	92,666	1,658,250	5,769,838	42	
12,560	48,586	39,830	141,895	238,430	729,080	129,580	558,056	2,138,020	9,139,440	43	
17,390	15,519	46,070	41,436	15,240	12,274	128,710	107,993	2,646,850	2,295,441	44	
56,730	23,196	150,260	57,669	46,800	9,679	418,660	44,257	10,758,160	5,402,641	45	
41,160	20,227	108,400	45,400	105,610	22,546	584,320	91,127	10,170,880	7,111,907	46	
18,130	16,925	195,290	184,592	1,267,580	1,250,585	34,650	32,302	1,676,340	1,636,153	47	
2,570	10,908	30,200	127,468	108,980	462,259	14,580	61,783	257,130	1,092,220	48	
12,770	21,929	42,600	68,573	35,320	50,238	125,650	153,855	1,694,150	1,906,438	49	
2,830	6,800	20,450	58,596	214,500	641,507	10,510	25,941	377,230	983,509	50	
13,300	23,425	101,660	297,299	195,250	262,855	62,240	58,753	844,380	1,137,102	51	
114,230	170,315	711,500	1,157,632	1,554,450	2,977,150	867,120	1,164,328	13,544,570	21,095,521	52	
44,960	49,823	324,850	426,521	864,810	591,356	162,350	72,578	5,281,110	3,137,742	53	
120	1,337	730	21,574	1,690	2,716	220	1,306	6,380	42,040	54	
42,740	13,891	311,860	122,452	824,080	153,507	139,820	18,932	4,855,840	829,483	55	
114,230	184,206	711,500	1,280,084	1,554,450	3,130,657	867,120	1,183,260	13,544,730	21,925,004	56	
114,190	545,185	711,000	3,973,538	1,550,670	3,721,333	867,420	1,606,395	13,537,810	59,465,955	57	
64,830	203,067	489,670	1,714,558	1,057,790	1,563,880	526,160	608,116	9,472,500	24,427,622	58	
114,240	748,252	714,210	5,688,096	1,554,450	5,285,213	868,690	2,214,511	13,550,800	83,893,577	59	
7,380	12,489	82,040	194,364	38,560	72,658	8,030	12,095	669,930	689,269	60	
114,200	522,564	711,180	3,773,143	1,550,780	3,571,697	867,420	1,530,713	13,539,490	56,779,609	61	
111,340	30,460	696,070	232,507	1,523,730	165,701	853,750	78,922	13,404,140	2,907,445	62	
1,150	1,245	8,590	38,639	1,570	3,437	1,310	3,181	16,530	58,450	63	
20,490	20,364	256,110	659,104	200,990	48,741	26,340	8,968	1,290,340	998,566	64	
8,330	8,379	17,230	16,449	4,990	4,474	129,770	125,102	1,074,880	886,034	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 4

All Returns by Age and Sex

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Age group under 20 - Groupe d'âge			
		Males-Hommes		Females-Femmes	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	102,810	63,520
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	273,340	297,090
Total number of returns	3	Nombre total de déclarations	3	376,150	360,610
Sources of income		Sources de revenu			
Employment income	4	Revenus d'emploi	4	330,210	1,740,918
Commissions (from employment)	5	Commissions (d'emploi)	5	4,910	3,480
Other employment income	6	Autres revenus d'emploi	6	7,350	12,556
Old Age Security pension	7	Pension de sécurité de la vieillesse	7		
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	12,600	14,458
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	830	3,085
Family Allowance	10	Allocations familiales	10	1,380	474
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	31,700	99,560
Taxable amount of dividends	12	Montant imposable des dividendes	12	10,720	86,291
Bond interest	13	Intérêts obligataires	13	40,120	16,180
Bank interest	14	Intérêts bancaires	14	56,410	43,275
Mortgage interest	15	Intérêts hypothécaires	15	620	2,346
Income from trusts	16	Revenus de fiducie	16	3,850	11,808
Annuity income	17	Revenus de rentes	17	730	966
Foreign investment income	18	Revenus de placements étrangers	18	2,210	527
Net rental income	19	Revenus nets de location	19	440	1,047
Taxable capital gains	20	Gains en capital imposables	20	4,900	23,155
RRSP income	21	Revenu d'un REER	21	800	1,861
Net business income	22	Revenus nets d'entreprise	22	4,880	23,047
Net professional income	23	Revenus nets de profession libérale	23	2,590	15,997
Net commission income	24	Revenus nets de commissions	24	250	509
Net farming income	25	Revenus nets d'agriculture	25	1,920	438
Net fishing income	26	Revenus nets de pêche	26	1,750	13,545
Tax exempt income	27	Revenus non imposables	27	25,160	82,967
Other income	28	Autres revenus	28	26,580	57,878
Total income assessed	29	Revenu total établi	29	363,950	2,256,369
Deductions		Déductions			
RPP contributions	30	Cotisations à un régime de pension agréé	30	4,770	1,871
RRSP contributions	31	Cotisations à un REER	31	11,810	11,107
Union and professional dues	32	Cotisations syndicales et professionnelles	32	50,550	6,216
Child care expenses	33	Frais de garde d'enfants	33		100
Carrying charges and interest expenses	34	Frais financiers et frais d'intérêts	34	3,580	898
Other employment expenses	35	Autres dépenses d'emploi	35	500	599
Other deductions (from total income)	36	Autres déductions (du revenu total)	36	4,130	2,209
Capital gains deduction	37	Déduction pour gains en capital	37	3,240	19,164
Additional deductions (from net income)	38	Déductions supplémentaires (du revenu net)	38	27,190	88,616
Total deductions (Items 30 to 38)	39	Total des déductions (postes 30 à 38)	39	92,920	130,682
Taxable income assessed	40	Revenu imposable établi	40	354,510	2,125,839
Non-refundable tax credits		Crédits d'impôt non remboursables			
Amounts allowed: (41-51)		Montants alloués : (41-51)			
Basic personal amount	41	Montant personnel de base	41	376,150	2,422,598
Age amount	42	Montant en raison de l'âge	42		
Married or equivalent amount	43	Montant de marié(e) ou l'équivalent	43	1,860	8,203
Amounts for dependent children	44	Montants pour enfants à charge	44	520	292
CPP or QPP contributions	45	Cotisations au RPC ou au RRQ	45	158,480	16,593
Unemployment Insurance premiums	46	Cotisations à l'assurance-chômage	46	305,310	43,073
Eligible pension income amount	47	Montant pour revenu de pensions	47	930	761
Disability amount	48	Montant pour personnes handicapées	48	100	419
Tuition fees and education amount	49	Frais de scolarité et montant rel. aux études	49	43,720	58,021
Amounts transferred from spouse	50	Montants transférés du conjoint	50		240
Allowable portion of medical expenses	51	Partie déductible des frais médicaux	51	2,190	1,532
Total tax credits on above amounts	52	Total, créd. d'imp. pour montants ci-dessus	52	376,150	433,673
Donations allowed: (53-54)		Dons alloués : (53-54)			
Charitable donations	53	Dons de charité	53	8,360	2,313
Gifts to Canada or a province	54	Dons au Canada ou à une province	54		
Total tax credits on donations	55	Total, crédits d'impôt pour les dons	55	6,020	584
Total non-refundable tax credits	56	Total des crédits d'impôt non remboursables	56	376,150	434,257
Net federal tax	57	Impôt fédéral net	57	102,720	81,814
Net provincial tax	58	Impôt provincial net	58	55,950	30,083
Total tax payable	59	Total de l'impôt à payer	59	102,810	111,897
Social benefits repayment		Rembours. de prestations de program. sociaux			
Basic federal tax	60	Impôt fédéral de base	60	10	3
Federal individual surtax	61	Impôt fédéral de base	61	102,720	79,449
Minimum tax	62	Surtaxe fédérale des particuliers	62	98,720	3,563
Dividend tax credit	63	Impôt minimum	63	10	107
Child tax credit	64	Crédit d'impôt pour dividendes	64	10,080	11,499
	65	Crédit d'impôt pour enfants	65	290	237

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon l'âge et le sexe

Année d'imposition 1992 (en milliers de dollars)

moins de 20		Age group/Groupe d'âge: 20 - 24						I t e s m e	P o s t e
Total		Males-Hommes		Females-Femmes		Total			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
166,340		569,290		461,600		1,030,890		1	
570,420		334,720		449,760		784,470		2	
736,760		904,010		911,350		1,815,360		3	
	\$		\$		\$		\$		
624,100	3,050,492	773,150	9,741,502	729,170	7,812,256	1,502,310	17,553,758	4	
17,970	10,979	23,510	110,623	30,660	61,877	54,170	172,500	5	
17,200	25,119	24,780	37,198	37,520	48,993	62,290	86,191	6	
								7	
24,060	25,590	20,950	34,055	25,230	36,510	46,180	70,565	8	
1,260	5,917	1,850	3,326	2,470	2,125	4,320	5,451	9	
23,300	7,289	32,660	13,683	111,760	53,789	144,420	67,472	10	
49,260	135,626	261,080	1,238,826	183,340	588,551	444,420	1,827,377	11	
19,240	150,576	17,330	32,834	13,990	33,940	31,320	66,774	12	
85,260	32,840	65,160	30,271	85,770	32,919	150,930	63,190	13	
116,250	93,667	134,140	97,287	145,690	100,476	279,830	197,763	14	
1,600	4,514	530	653	1,240	1,798	1,780	2,451	15	
7,810	21,026	5,500	8,677	4,970	5,048	10,470	13,725	16	
1,050	1,073	1,900	2,260	1,710	1,278	3,600	3,538	17	
3,380	912	2,780	2,851	1,830	2,133	4,610	4,984	18	
910	1,031	11,180	-17,013	7,940	-2,752	19,130	-19,765	19	
8,590	58,769	9,560	36,973	6,100	30,468	15,660	67,441	20	
1,000	1,898	11,250	19,395	6,310	7,446	17,560	26,840	21	
6,900	31,287	24,450	114,408	13,920	48,097	38,370	162,505	22	
3,050	19,802	3,610	26,333	4,340	22,150	7,950	48,483	23	
430	916	5,830	26,475	2,310	7,777	8,130	34,252	24	
2,530	2,267	9,330	19,916	1,790	10,268	11,110	30,184	25	
1,860	13,594	4,290	33,310	490	1,546	4,780	34,856	26	
61,590	278,626	123,770	459,106	144,120	938,143	267,890	1,397,249	27	
65,000	138,295	108,350	190,646	119,320	240,913	227,670	431,560	28	
708,850	4,112,104	878,340	12,263,595	872,390	10,085,748	1,750,730	22,349,344	29	
7,570	2,550	67,200	59,883	70,430	51,844	137,630	111,727	30	
17,260	15,797	103,720	157,235	92,470	113,139	196,190	270,374	31	
83,610	10,080	193,350	42,389	154,510	30,912	347,850	73,301	32	
100	251	1,390	2,119	10,090	17,295	11,480	19,415	33	
5,670	1,274	22,310	5,708	23,700	3,020	46,010	8,727	34	
500	599	13,670	35,647	3,610	8,305	17,280	43,951	35	
6,990	5,417	40,710	38,847	24,850	21,117	65,550	59,964	36	
5,090	50,503	6,500	27,284	4,090	24,263	10,590	51,547	37	
64,980	288,019	139,560	507,487	151,890	958,783	291,440	1,466,270	38	
172,660	374,489	432,360	876,598	401,320	1,228,677	833,680	2,105,276	39	
689,540	3,738,378	841,080	11,392,409	850,360	8,861,517	1,691,440	20,253,926	40	
736,650	4,748,001	903,460	5,817,932	911,250	5,864,023	1,814,710	11,681,955	41	
								42	
19,640	87,887	35,150	145,236	90,280	406,471	125,430	551,707	43	
7,890	3,399	24,020	15,407	56,010	30,490	80,030	45,897	44	
292,860	26,521	666,300	177,018	597,960	134,512	1,264,250	311,530	45	
573,730	73,213	749,840	270,856	700,610	218,982	1,450,450	489,838	46	
1,360	1,186	1,580	1,404	1,410	1,106	2,980	2,510	47	
410	1,723	1,820	6,658	2,280	10,892	4,100	17,549	48	
99,200	128,913	243,300	377,948	258,100	385,939	501,400	763,887	49	
240	54	2,740	3,208	2,730	4,015	5,470	7,223	50	
4,960	3,763	11,080	8,000	23,220	13,892	34,310	21,892	51	
736,670	864,891	903,810	1,161,131	911,290	1,212,486	1,815,110	2,373,617	52	
21,180	5,110	86,680	15,198	95,900	15,227	182,580	30,424	53	
		110	2	50	4	160	7	54	
14,100	1,277	68,480	3,541	74,280	3,550	142,760	7,090	55	
736,670	866,167	903,810	1,164,672	911,290	1,216,036	1,815,110	2,380,707	56	
166,150	116,203	569,080	1,061,752	461,490	673,065	1,030,580	1,734,817	57	
85,440	42,048	381,470	421,572	308,070	273,519	689,540	695,091	58	
166,340	158,251	569,290	1,483,324	461,600	946,584	1,030,890	2,429,908	59	
10	3	650	377	40	26	690	403	60	
166,150	112,455	569,090	1,016,219	461,490	644,558	1,030,580	1,660,777	61	
157,550	5,053	558,890	45,835	450,620	28,850	1,009,510	74,685	62	
30	220	60	255	40	186	100	442	63	
18,390	20,065	15,090	4,369	12,660	4,518	27,750	8,887	64	
27,970	24,020	1,330	1,108	168,990	175,564	170,320	176,672	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 4 (continued)

All Returns by Age and Sex

1992 Taxation year (all money figures in thousands of dollars)

			Age group/Groupe d'âge: 25 - 29			
			Males-Hommes		Females-Femmes	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Item		Poste				
Number of taxable returns	1	Nombre de déclarations imposables	1	871,030	737,220	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	197,260	370,350	
Total number of returns	3	Nombre total de déclarations	3	1,068,290	1,107,570	
Sources of income		Sources de revenu				
Employment income	4	Revenus d'emploi	4	910,970	21,399,473	\$ 15,509,060
Commissions (from employment)	5	Commissions (d'emploi)	5	36,870	433,934	27,870
Other employment income	6	Autres revenus d'emploi	6	36,060	70,012	40,870
Old Age Security pension	7	Pension de sécurité de la vieillesse	7			3,940
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	3,270	9,781	10,298
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	3,570	8,480	1,830
Family Allowance	10	Allocations familiales	10	202,900	110,722	233,290
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	328,190	1,847,846	313,680
Taxable amount of dividends	12	Montant imposable des dividendes	12	37,540	103,200	29,960
Bond interest	13	Intérêts obligataires	13	81,180	36,405	107,820
Bank interest	14	Intérêts bancaires	14	204,570	138,775	202,090
Mortgage interest	15	Intérêts hypothécaires	15	3,010	8,539	2,570
Income from trusts	16	Revenus de fiducie	16	6,130	4,831	7,450
Annuity income	17	Revenus de rentes	17	1,500	1,512	1,710
Foreign investment income	18	Revenus de placements étrangers	18	7,000	4,019	3,390
Net rental income	19	Revenus nets de location	19	40,410	-88,168	24,090
Taxable capital gains	20	Gains en capital imposables	20	23,900	104,373	15,040
RRSP income	21	Revenu d'un REER	21	29,670	77,562	25,130
Net business income	22	Revenus nets d'entreprise	22	65,150	368,389	49,540
Net professional income	23	Revenus nets de profession libérale	23	13,200	217,628	10,530
Net commission income	24	Revenus nets de commissions	24	7,280	66,077	4,620
Net farming income	25	Revenus nets d'agriculture	25	20,350	74,970	5,050
Net fishing income	26	Revenus nets de pêche	26	5,540	56,521	1,120
Tax exempt income	27	Revenus non imposables	27	150,250	710,425	172,230
Other income	28	Autres revenus	28	100,830	245,089	139,720
Total income assessed	29	Revenu total établi	29	1,048,850	26,010,394	1,043,130
Deductions		Déductions				
RPP contributions	30	Cotisations à un régime de pension agréé	30	194,600	277,199	217,070
RRSP contributions	31	Cotisations à un REER	31	271,750	589,187	230,120
Union and professional dues	32	Cotisations syndicales et professionnelles	32	297,240	105,797	273,630
Child care expenses	33	Frais de garde d'enfants	33	16,540	40,923	84,240
Carrying charges and interest expenses	34	Frais financiers et frais d'intérêts	34	72,430	27,706	74,320
Other employment expenses	35	Autres dépenses d'emploi	35	41,810	161,054	14,660
Other deductions (from total income)	36	Autres déductions (du revenu total)	36	75,890	135,568	32,770
Capital gains deduction	37	Déduction pour gains en capital	37	19,290	86,114	11,940
Additional deductions (from net income)	38	Déductions supplémentaires (du revenu net)	38	179,520	826,738	186,950
Total deductions (Items 30 to 38)	39	Total des déductions (postes 30 à 38)	39	710,440	2,250,286	670,870
Taxable income assessed	40	Revenu imposable établi	40	1,008,390	23,777,124	1,015,860
Non-refundable tax credits		Crédits d'impôt non remboursables				
Amounts allowed: (41-51)		Montants alloués : (41-51)				
Basic personal amount	41	Montant personnel de base	41	1,067,580	6,865,227	1,106,720
Age amount	42	Montant en raison de l'âge	42			7,120,854
Married or equivalent amount	43	Montant de marié(e) ou l'équivalent	43	139,830	619,897	161,000
Amounts for dependent children	44	Montants pour enfants à charge	44	172,630	128,669	153,620
CPP or QPP contributions	45	Cotisations au RPC ou au RRQ	45	880,010	407,981	771,350
Unemployment Insurance premiums	46	Cotisations à l'assurance-chômage	46	888,650	561,184	816,790
Eligible pension income amount	47	Montant pour revenu de pensions	47	1,740	1,072	570
Disability amount	48	Montant pour personnes handicapées	48	6,280	26,355	3,080
Tuition fees and education amount	49	Frais de scolarité et montant rel. aux études	49	142,600	186,007	159,430
Amounts transferred from spouse	50	Montants transférés du conjoint	50	11,290	15,643	5,510
Allowable portion of medical expenses	51	Partie déductible des frais médicaux	51	18,690	14,653	29,220
Total tax credits on above amounts	52	Total, créd. d'imp. pour montants ci-dessus	52	1,067,850	1,504,489	1,107,280
Donations allowed: (53-54)		Dons alloués : (53-54)				
Charitable donations	53	Dons de charité	53	238,330	72,917	218,080
Gifts to Canada or a province	54	Dons au Canada ou à une province	54	120	558	100
Total tax credits on donations	55	Total, crédits d'impôt pour les dons	55	210,740	18,291	185,670
Total non-refundable tax credits	56	Total des crédits d'impôt non remboursables	56	1,067,850	1,522,779	1,107,280
Net federal tax	57	Impôt fédéral net	57	870,540	3,106,186	736,970
Net provincial tax	58	Impôt provincial net	58	609,750	1,234,185	521,420
Total tax payable	59	Total de l'impôt à payer	59	871,030	4,340,372	737,220
Social benefits repayment		Rembours. de prestations de program. sociaux				
Basic federal tax	60	Impôt fédéral de base	60	12,510	6,638	1,080
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	870,720	2,973,108	736,980
Minimum tax	62	Impôt minimum	62	865,090	136,737	731,610
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	160	571	40
Child tax credit	64	Crédit d'impôt pour enfants	64	35,060	13,740	27,070
	65		65	6,840	6,598	392,500

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon l'âge et le sexe

Année d'imposition 1992 (en milliers de dollars)

		Age group/Groupe d'âge: 30 - 34						I P t o s t e m
Total		Males-Hommes		Females-Femmes		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
1,608,250		1,019,370		802,360		1,821,730		1
567,610		187,820		426,130		613,950		2
2,175,860		1,207,180		1,228,500		2,435,680		3
	\$		\$		\$		\$	
1,760,010	36,908,533	1,016,400	30,764,252	903,780	18,580,246	1,920,180	49,344,498	4
64,740	607,138	43,390	790,655	20,890	181,729	64,270	972,384	5
76,930	133,265	50,780	141,873	44,010	106,074	94,780	247,947	6
7,210	20,080	5,270	21,496	8,390	34,792	13,660	56,288	7
5,400	14,104	2,610	10,763	3,980	11,692	6,590	22,454	8
436,190	250,408	468,430	336,948	349,820	254,737	818,260	591,685	9
641,880	3,220,485	317,760	1,863,588	293,550	1,373,610	611,310	3,237,198	10
67,510	156,371	61,910	247,363	51,060	127,554	112,970	374,917	11
188,990	75,204	101,320	48,350	141,080	54,507	242,400	102,857	12
406,660	272,173	271,150	204,531	284,490	211,816	555,640	416,347	13
5,580	14,298	4,850	12,960	4,550	10,851	9,400	23,811	14
13,580	17,752	10,500	9,387	11,090	10,314	21,590	19,701	15
3,210	4,093	1,890	777	2,440	1,967	4,330	2,743	16
10,390	8,167	11,620	5,207	7,910	4,576	19,530	9,783	17
64,500	-111,843	76,240	-149,322	46,760	-47,842	123,000	-197,163	18
38,940	155,916	38,530	307,475	26,330	138,038	64,870	445,513	19
54,800	134,742	42,680	150,637	36,350	105,782	79,030	256,420	20
114,690	564,728	98,570	664,118	65,890	236,961	164,450	901,079	21
23,730	391,293	28,060	913,387	19,500	389,119	47,560	1,302,506	22
11,890	91,233	10,710	117,409	5,990	39,349	16,700	156,758	23
25,400	105,739	31,300	134,217	8,310	30,977	39,610	165,194	24
6,660	61,440	5,060	50,668	850	4,088	5,910	54,755	25
322,480	1,988,994	164,150	867,841	163,260	1,268,549	327,410	2,136,389	26
240,540	565,209	115,170	309,463	164,540	485,301	279,710	794,764	27
2,091,980	45,649,522	1,189,940	37,824,043	1,134,580	23,614,785	2,324,510	61,438,828	28
411,660	539,259	289,540	490,852	278,720	374,491	568,260	865,343	29
501,870	1,010,846	376,140	1,071,763	280,920	614,920	657,060	1,686,683	30
570,870	193,800	402,150	166,779	322,530	111,136	724,690	277,916	31
100,780	227,479	41,510	108,838	177,300	450,227	218,820	559,064	32
146,740	41,551	145,810	107,570	121,850	33,736	267,660	141,306	33
56,470	209,497	58,140	241,781	13,870	49,053	72,010	290,834	34
108,660	183,244	110,880	377,064	32,570	87,306	143,450	464,369	35
31,230	130,021	28,750	256,824	19,860	114,634	48,620	371,458	36
366,470	2,157,640	201,470	1,044,381	181,950	1,342,856	383,420	2,387,236	37
1,381,310	4,693,336	898,630	3,865,852	781,440	3,178,358	1,680,070	7,044,210	38
2,024,260	40,988,481	1,138,220	33,990,125	1,109,560	20,466,800	2,247,780	54,456,925	39
2,174,310	13,986,081	1,205,680	7,760,609	1,227,970	7,906,224	2,433,650	15,666,833	40
300,830	1,353,095	260,740	1,178,457	214,730	989,417	475,460	2,167,874	41
326,250	235,497	428,420	396,884	257,220	201,952	685,640	598,837	42
1,651,350	706,439	1,031,740	558,503	836,080	352,352	1,867,820	910,854	43
1,705,440	990,543	977,670	732,934	857,780	490,760	1,835,440	1,223,694	44
2,310	1,503	730	578	1,790	1,295	2,520	1,873	45
9,370	39,409	12,720	54,345	6,010	24,950	18,730	79,295	46
302,040	340,357	105,530	91,326	124,960	91,541	230,490	182,867	47
16,800	25,622	14,760	19,005	5,430	10,560	20,190	29,565	48
47,910	34,287	23,460	20,612	43,770	34,813	67,220	55,425	49
2,175,130	3,031,361	1,206,520	1,842,764	1,228,010	1,736,921	2,434,530	3,579,685	50
456,410	118,252	369,970	160,046	268,310	64,893	638,280	224,939	51
220	559	300	767	340	12	640	779	52
396,410	29,028	329,060	41,225	233,500	15,541	562,560	56,766	53
2,175,140	3,060,389	1,206,520	1,883,989	1,228,010	1,752,462	2,434,530	3,636,451	54
1,607,510	5,042,076	1,019,260	5,007,656	801,630	2,443,994	1,820,890	7,451,650	55
1,131,170	2,028,351	715,720	1,998,671	552,450	968,493	1,268,170	2,967,164	56
1,608,250	7,070,427	1,019,370	7,006,327	802,360	3,412,487	1,821,730	10,418,814	57
13,590	7,552	61,300	37,846	6,530	3,783	67,820	41,629	58
1,607,700	4,826,271	1,019,350	4,789,037	801,680	2,338,542	1,821,030	7,127,579	59
1,596,690	220,675	1,013,910	230,162	796,260	107,496	1,810,170	337,659	60
210	887	490	1,858	130	623	620	2,481	61
62,130	20,813	58,410	32,947	48,510	16,979	106,920	49,926	62
399,340	446,806	15,180	13,410	589,710	656,745	604,890	670,156	63

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 4 (continued)

All Returns by Age and Sex

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Age group/Groupe d'âge: 35 - 39			
		Males-Hommes		Females-Femmes	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	971,340	782,580
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	172,050	375,410
Total number of returns	3	Nombre total de déclarations	3	1,143,390	1,157,990
Sources of income		Sources de revenu			
Employment income	4	Revenus d'emploi	4	942,020	33,299,750
Commissions (from employment)	5	Commissions (d'emploi)	5	38,130	860,631
Other employment income	6	Autres revenus d'emploi	6	55,700	214,509
Old Age Security pension	7	Pension de sécurité de la vieillesse	7		
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	8,090	49,358
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	3,330	17,216
Family Allowance	10	Allocations familiales	10	566,040	491,185
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	256,880	1,611,316
Taxable amount of dividends	12	Montant imposable des dividendes	12	86,350	436,718
Bond interest	13	Intérêts obligataires	13	110,860	55,435
Bank interest	14	Intérêts bancaires	14	327,740	314,994
Mortgage interest	15	Intérêts hypothécaires	15	6,370	21,522
Income from trusts	16	Revenus de fiducie	16	9,520	8,158
Annuity income	17	Revenus de rentes	17	3,100	3,953
Foreign investment income	18	Revenus de placements étrangers	18	15,270	11,435
Net rental income	19	Revenus nets de location	19	82,440	-150,669
Taxable capital gains	20	Gains en capital imposables	20	51,770	550,796
RRSP income	21	Revenu d'un REER	21	46,890	234,961
Net business income	22	Revenus nets d'entreprise	22	101,590	690,358
Net professional income	23	Revenus nets de profession libérale	23	34,030	1,817,135
Net commission income	24	Revenus nets de commissions	24	9,820	137,477
Net farming income	25	Revenus nets d'agriculture	25	33,220	173,683
Net fishing income	26	Revenus nets de pêche	26	5,530	62,429
Tax exempt income	27	Revenus non imposables	27	150,610	915,842
Other income	28	Autres revenus	28	118,510	277,008
Total income assessed	29	Revenu total établi	29	1,130,990	42,105,198
Deductions		Déductions			
RPP contributions	30	Cotisations à un régime de pension agréé	30	327,590	655,503
RRSP contributions	31	Cotisations à un REER	31	409,400	1,342,888
Union and professional dues	32	Cotisations syndicales et professionnelles	32	422,240	192,158
Child care expenses	33	Frais de garde d'enfants	33	56,400	158,397
Carrying charges and interest expenses	34	Frais financiers et frais d'intérêts	34	187,500	180,101
Other employment expenses	35	Autres dépenses d'emploi	35	55,170	264,015
Other deductions (from total income)	36	Autres déductions (du revenu total)	36	126,940	552,275
Capital gains deduction	37	Déduction pour gains en capital	37	35,550	438,635
Additional deductions (from net income)	38	Déductions supplémentaires (du revenu net)	38	190,330	1,121,312
Total deductions (Items 30 to 38)	39	Total des déductions (postes 30 à 38)	39	913,740	4,905,283
Taxable income assessed	40	Revenu imposable établi	40	1,082,210	37,202,792
Non-refundable tax credits		Crédits d'impôt non remboursables			
Amounts allowed: (41-51)		Montants alloués : (41-51)			
Basic personal amount	41	Montant personnel de base	41	1,141,990	7,350,942
Age amount	42	Montant en raison de l'âge	42		
Married or equivalent amount	43	Montant de marié(e) ou l'équivalent	43	281,820	1,272,867
Amounts for dependent children	44	Montants pour enfants à charge	44	528,290	560,414
CPP or QPP contributions	45	Cotisations au RPC ou au RRQ	45	975,780	563,036
Unemployment Insurance premiums	46	Cotisations à l'assurance-chômage	46	887,320	712,941
Eligible pension income amount	47	Montant pour revenu de pensions	47	1,210	1,120
Disability amount	48	Montant pour personnes handicapées	48	18,060	77,235
Tuition fees and education amount	49	Frais de scolarité et montant rel. aux études	49	86,130	67,990
Amounts transferred from spouse	50	Montants transférés du conjoint	50	16,610	19,100
Allowable portion of medical expenses	51	Partie déductible des frais médicaux	51	34,610	38,524
Total tax credits on above amounts	52	Total, créd. d'imp. pour montants ci-dessus	52	1,142,600	1,817,360
Donations allowed: (53-54)		Dons alloués : (53-54)			
Charitable donations	53	Dons de charité	53	408,100	234,105
Gifts to Canada or a province	54	Dons au Canada ou à une province	54	620	898
Total tax credits on donations	55	Total, crédits d'impôt pour les dons	55	377,130	61,275
Total non-refundable tax credits	56	Total des crédits d'impôt non remboursables	56	1,142,600	1,878,635
Net federal tax	57	Impôt fédéral net	57	971,080	5,930,761
Net provincial tax	58	Impôt provincial net	58	685,330	2,411,175
Total tax payable	59	Total de l'impôt à payer	59	971,340	8,341,936
Social benefits repayment		Rembours. de prestations de program. sociaux			
Basic federal tax	60	Impôt fédéral de base	60	117,000	87,217
Federal individual surtax	61	Surtaxe fédérale de base	61	971,480	5,674,298
Minimum tax	62	Surtaxe fédérale des particuliers	62	965,520	288,415
Dividend tax credit	63	Impôt minimum	63	860	3,561
Child tax credit	64	Crédit d'impôt pour dividendes	64	82,330	58,181
	65	Crédit d'impôt pour enfants	65	21,470	17,500

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon l'âge et le sexe

Année d'imposition 1992 (en milliers de dollars)

		Age group/Groupe d'âge: 40 - 44						I t e m s
Total		Males-Hommes		Females-Femmes		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
1,753,920		849,000		730,960		1,579,960		1
547,450		149,530		282,820		432,340		2
2,301,380		998,520		1,013,780		2,012,300		3
	\$		\$		\$		\$	
1,800,830	52,543,498	805,520	31,762,509	774,850	18,911,646	1,580,370	50,674,155	4
57,430	1,069,838	33,560	815,035	15,820	209,360	49,380	1,024,395	5
94,940	320,448	51,820	244,407	33,000	119,494	84,820	363,901	6
26,770	132,192	14,710	87,207	25,600	109,439	40,320	196,645	7
7,570	37,413	6,030	49,846	6,220	32,532	12,250	82,378	8
927,240	776,796	517,510	446,247	297,770	207,852	815,280	654,098	9
490,140	2,630,834	191,900	1,215,133	182,870	769,374	374,780	1,984,507	10
150,810	646,930	91,270	603,272	68,390	252,607	159,660	855,880	11
261,670	125,145	111,580	70,312	149,610	94,178	261,190	164,490	12
653,800	639,372	334,380	442,403	347,910	453,493	682,300	895,897	13
12,350	43,001	8,200	33,568	7,820	31,001	16,020	64,568	14
19,550	15,858	13,180	12,039	13,110	14,970	26,290	27,010	15
7,100	13,453	5,550	10,516	5,190	11,428	10,740	21,944	16
22,990	19,417	15,320	17,435	11,830	14,446	27,150	31,881	17
142,690	-202,518	87,100	-200,107	60,820	-36,876	147,920	-236,983	18
83,700	775,948	52,900	666,882	34,800	316,745	87,700	983,626	19
87,020	390,323	50,150	344,003	36,460	152,592	86,610	496,595	20
171,730	969,823	105,220	749,416	64,670	287,258	169,890	1,036,674	21
56,850	2,330,508	37,490	2,025,697	19,800	427,088	57,290	2,452,785	22
16,390	176,566	13,180	161,662	5,860	52,222	19,040	213,884	23
44,950	191,185	36,380	109,625	11,600	4,977	47,980	114,603	24
6,730	70,233	4,370	46,512	1,080	8,705	5,450	55,217	25
275,330	1,874,595	120,960	756,447	101,900	721,855	222,860	1,478,301	26
272,730	848,863	113,220	305,674	135,400	485,151	248,620	790,825	27
2,208,140	66,439,721	985,730	40,775,739	957,910	23,651,536	1,943,630	64,427,275	28
624,350	1,124,170	320,440	754,703	299,180	543,899	619,620	1,298,602	29
718,670	2,077,225	387,030	1,389,742	310,560	799,672	697,590	2,189,415	30
756,900	318,354	385,710	186,860	334,500	133,814	720,210	320,675	31
215,630	561,142	35,710	84,970	77,240	154,323	112,950	239,293	32
329,630	226,861	197,320	262,530	146,780	77,818	344,100	340,348	33
69,320	320,921	47,600	238,945	12,760	61,341	60,360	300,286	34
158,370	657,219	113,780	639,305	28,970	68,959	142,750	708,264	35
59,200	614,258	35,590	511,718	26,140	247,003	61,730	758,721	36
333,540	2,151,937	155,180	976,395	119,770	804,433	274,950	1,780,827	37
1,656,520	8,052,087	803,410	5,045,168	676,150	2,891,262	1,479,560	7,936,430	38
2,132,980	58,442,810	943,680	35,797,335	932,050	20,790,751	1,875,730	56,588,086	39
2,299,360	14,801,168	997,380	6,422,992	1,013,240	6,528,158	2,010,620	12,951,150	40
501,220	2,286,744	238,900	1,066,793	173,310	798,982	412,200	1,865,775	41
797,690	784,175	475,000	475,648	192,900	150,147	667,900	625,795	42
1,790,030	921,124	852,680	511,938	747,810	344,248	1,600,490	856,185	43
1,694,640	1,202,214	750,210	631,636	729,350	467,781	1,479,570	1,099,417	44
3,410	3,078	4,590	4,295	5,080	4,245	9,670	8,540	45
27,320	115,709	19,770	84,224	12,670	53,393	32,430	137,617	46
196,200	151,218	108,050	117,096	126,620	125,441	234,670	242,537	47
21,960	29,843	13,110	20,104	6,080	13,543	19,200	33,647	48
87,750	89,055	41,410	44,360	60,110	68,289	101,520	112,649	49
2,300,030	3,487,228	997,770	1,598,981	1,013,300	1,464,425	2,011,070	3,063,406	50
678,190	320,619	399,490	276,053	262,910	102,712	662,400	378,765	51
630	912	340	1,288	440	724	770	2,012	52
617,060	82,626	373,840	73,031	237,680	25,960	611,520	98,991	53
2,300,030	3,569,853	997,780	1,672,012	1,013,300	1,490,385	2,011,080	3,162,397	54
1,753,290	8,584,078	848,720	6,041,452	730,010	2,719,854	1,578,740	8,761,306	55
1,221,910	3,466,228	603,240	2,480,940	515,340	1,104,512	1,118,580	3,585,452	56
1,753,920	12,050,306	849,000	8,522,392	730,960	3,824,366	1,579,960	12,346,758	57
131,690	96,704	134,250	101,405	19,360	12,415	153,610	113,820	58
1,754,180	8,215,668	849,090	5,759,574	730,470	2,604,957	1,579,560	8,364,532	59
1,742,170	407,473	844,970	306,020	724,030	123,170	1,569,000	429,191	60
1,090	4,660	1,360	5,535	450	1,869	1,810	7,403	61
143,150	86,174	87,320	80,367	64,420	33,642	151,740	114,009	62
570,440	601,151	19,650	15,696	370,210	341,306	389,850	357,002	63

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 4 (continued)

All Returns by Age and Sex

1992 Taxation year (all money figures in thousands of dollars)

Item		Poste	Age group/Groupe d'âge: 45 - 49			
			Males-Hommes		Females-Femmes	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	738,790	615,420	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	119,790	203,260	
Total number of returns	3	Nombre total de déclarations	3	858,580	818,680	
Sources of income		Sources de revenu				
Employment income	4	Revenus d'emploi	4	681,820	28,872,939	15,505,311
Commissions (from employment)	5	Commissions (d'emploi)	5	26,110	721,678	218,378
Other employment income	6	Autres revenus d'emploi	6	45,840	231,974	103,101
Old Age Security pension	7	Pension de sécurité de la vieillesse	7			
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	19,210	126,646	183,720
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	13,200	164,859	53,825
Family Allowance	10	Allocations familiales	10	349,490	248,633	80,379
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	152,440	1,003,820	551,974
Taxable amount of dividends	12	Montant imposable des dividendes	12	97,650	674,695	277,291
Bond interest	13	Intérêts obligataires	13	103,420	78,835	114,173
Bank interest	14	Intérêts bancaires	14	337,040	555,669	583,287
Mortgage interest	15	Intérêts hypothécaires	15	9,110	55,097	44,575
Income from trusts	16	Revenus de fiducie	16	11,500	14,958	22,607
Annuity income	17	Revenus de rentes	17	5,990	12,727	12,885
Foreign investment income	18	Revenus de placements étrangers	18	18,450	55,260	17,519
Net rental income	19	Revenus nets de location	19	88,570	-138,644	-25,907
Taxable capital gains	20	Gains en capital imposables	20	53,320	841,544	311,065
RRSP income	21	Revenu d'un REER	21	40,910	277,415	162,023
Net business income	22	Revenus nets d'entreprise	22	92,900	547,163	230,719
Net professional income	23	Revenus nets de profession libérale	23	32,340	2,021,206	308,602
Net commission income	24	Revenus nets de commissions	24	11,450	157,668	56,981
Net farming income	25	Revenus nets d'agriculture	25	34,250	84,359	40,951
Net fishing income	26	Revenus nets de pêche	26	5,570	53,621	3,784
Tax exempt income	27	Revenus non imposables	27	93,470	569,134	523,260
Other income	28	Autres revenus	28	106,560	301,644	391,254
Total income assessed	29	Revenu total établi	29	848,620	37,532,899	19,771,759
Deductions		Déductions				
RPP contributions	30	Cotisations à un régime de pension agréé	30	280,360	713,094	472,429
RRSP contributions	31	Cotisations à un REER	31	355,220	1,366,884	780,850
Union and professional dues	32	Cotisations syndicales et professionnelles	32	333,960	167,650	108,335
Child care expenses	33	Frais de garde d'enfants	33	12,310	31,188	33,482
Carrying charges and interest expenses	34	Frais financiers et frais d'intérêts	34	201,340	343,557	80,354
Other employment expenses	35	Autres dépenses d'emploi	35	40,830	210,848	69,141
Other deductions (from total income)	36	Autres déductions (du revenu total)	36	83,980	619,698	94,111
Capital gains deduction	37	Déduction pour gains en capital	37	35,340	571,200	235,442
Additional deductions (from net income)	38	Déductions supplémentaires (du revenu net)	38	123,680	748,310	599,723
Total deductions (Items 30 to 38)	39	Total des déductions (postes 30 à 38)	39	692,840	4,772,429	2,473,868
Taxable income assessed	40	Revenu imposable établi	40	813,530	32,953,511	17,374,002
Non-refundable tax credits		Crédits d'impôt non remboursables,				
Amounts allowed: (41-51)		Montants alloués: (41-51)				
Basic personal amount	41	Montant personnel de base	41	857,840	5,528,737	5,274,012
Age amount	42	Montant en raison de l'âge	42			
Married or equivalent amount	43	Montant de marié(e) ou l'équivalent	43	193,190	857,886	96,160
Amounts for dependent children	44	Montants pour enfants à charge	44	304,690	249,813	54,471
CPP or QPP contributions	45	Cotisations au RPC ou au RRQ	45	729,240	442,128	608,390
Unemployment Insurance premiums	46	Cotisations à l'assurance-chômage	46	627,810	540,674	585,960
Eligible pension income amount	47	Montant pour revenu de pensions	47	11,840	11,499	7,750
Disability amount	48	Montant pour personnes handicapées	48	19,160	81,684	11,790
Tuition fees and education amount	49	Frais de scolarité et montant rel. aux études	49	152,880	236,897	105,980
Amounts transferred from spouse	50	Montants transférés du conjoint	50	11,440	17,004	3,990
Allowable portion of medical expenses	51	Partie déductible des frais médicaux	51	41,720	55,613	56,030
Total tax credits on above amounts	52	Total, créd. d'imp. pour montants ci-dessus	52	858,050	1,365,725	818,190
Donations allowed: (53-54)		Dons alloués: (53-54)				
Charitable donations	53	Dons de charité	53	368,250	260,536	230,060
Gifts to Canada or a province	54	Dons au Canada ou à une province	54	490	2,467	160
Total tax credits on donations	55	Total, crédits d'impôt pour les dons	55	346,930	69,227	208,390
Total non-refundable tax credits	56	Total des crédits d'impôt non remboursables	56	858,050	1,434,952	818,190
Net federal tax	57	Impôt fédéral net	57	738,560	5,790,571	614,970
Net provincial tax	58	Impôt provincial net	58	525,540	2,401,134	942,205
Total tax payable	59	Total de l'impôt à payer	59	738,790	8,191,705	615,420
Social benefits repayment	60	Rembours. de prestations de program. sociaux	60	106,370	70,077	12,820
Basic federal tax	61	Impôt fédéral de base	61	738,710	5,512,001	615,080
Federal individual surtax	62	Surtaxe fédérale des particuliers	62	733,780	303,237	610,810
Minimum tax	63	Impôt minimum	63	1,410	5,534	510
Dividend tax credit	64	Crédit d'impôt pour dividendes	64	93,090	89,877	64,040
Child tax credit	65	Crédit d'impôt pour enfants	65	11,680	8,398	160,770

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon l'âge et le sexe

Année d'imposition 1992 (en milliers de dollars)

		Age group/Groupe d'âge: 50 - 54						I t e m s e
Total		Males-Hommes		Females-Femmes		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
1,354,210		559,120		432,740		991,850		1
323,050		103,060		166,760		269,810		2
1,677,260		662,170		599,490		1,261,670		3
	\$		\$		\$		\$	
1,309,350	44,378,250	506,530	21,196,216	426,030	9,906,996	932,560	31,103,213	4
40,280	940,057	20,290	558,867	9,690	154,232	29,980	713,099	5
70,880	335,074	42,990	261,397	17,690	81,105	60,670	342,501	6
58,440	310,366	24,920	173,048	57,020	278,404	81,940	451,452	7
21,920	218,684	26,400	405,193	16,790	132,773	43,190	537,966	8
496,290	329,012	147,850	87,957	45,780	21,823	193,630	109,779	9
286,570	1,555,794	109,880	708,260	96,450	397,390	206,330	1,105,650	10
163,500	951,985	83,780	593,847	60,720	240,728	144,500	834,575	11
244,170	193,007	84,610	91,055	116,460	124,878	201,070	215,933	12
669,820	1,138,956	305,900	635,902	283,150	683,373	589,050	1,319,275	13
17,210	99,671	11,180	70,234	10,790	51,658	21,970	121,893	14
24,560	37,565	11,720	24,276	10,320	16,346	22,040	40,622	15
11,350	25,612	7,350	20,605	7,620	25,039	14,970	45,644	16
31,650	72,779	17,320	25,488	11,450	18,257	28,770	43,744	17
146,250	-164,551	80,360	-48,628	49,810	14,196	130,170	-34,432	18
88,950	1,152,610	46,130	764,711	30,990	273,128	77,120	1,037,839	19
72,470	439,438	30,880	231,204	21,330	117,667	52,210	348,871	20
149,170	777,882	68,220	473,508	40,130	170,440	108,350	643,948	21
47,010	2,329,808	22,980	1,347,124	8,690	133,401	31,670	1,480,524	22
16,290	214,649	9,200	134,460	4,050	45,485	13,250	179,945	23
45,220	125,310	34,170	104,197	11,050	33,150	45,230	137,347	24
6,460	57,406	2,810	33,513	1,100	3,394	3,910	36,907	25
170,110	1,092,394	77,860	540,802	64,040	411,239	141,900	952,041	26
204,570	692,899	87,200	266,733	65,980	227,830	153,180	494,563	27
1,633,890	57,304,658	655,130	28,699,967	578,330	13,562,933	1,233,460	42,262,900	28
535,320	1,185,524	214,580	549,480	166,900	303,435	381,480	852,915	29
646,170	2,147,734	290,320	1,149,911	218,660	597,925	508,980	1,747,836	30
598,160	275,985	255,970	126,062	173,730	68,390	429,700	194,452	31
31,410	64,670	4,290	9,037	2,160	2,385	6,450	11,422	32
339,450	423,911	160,600	262,868	110,930	64,649	271,520	327,517	33
52,500	279,989	28,470	139,120	7,610	45,336	36,080	184,456	34
107,150	713,809	50,000	364,346	17,880	80,116	67,880	444,462	35
60,960	806,642	31,520	529,961	24,510	207,208	56,030	737,169	36
214,780	1,348,034	102,370	722,999	73,710	459,191	176,080	1,182,191	37
1,251,350	7,246,298	532,290	3,853,784	405,360	1,828,636	937,650	5,682,420	38
1,570,940	50,327,513	622,590	24,979,141	548,110	11,792,852	1,170,700	36,771,993	39
1,676,020	10,802,748	661,210	4,264,021	599,310	3,862,768	1,260,520	8,126,789	40
289,350	1,285,169	156,620	700,510	47,190	200,375	203,810	900,885	41
389,270	304,284	128,180	90,413	23,260	13,465	151,440	103,877	42
1,337,620	725,541	542,510	324,795	410,540	180,914	953,050	505,708	43
1,213,770	920,202	461,310	390,925	390,730	241,198	852,030	632,123	44
19,590	18,917	25,370	24,968	16,400	15,573	41,760	40,541	45
30,950	130,836	19,970	84,455	12,990	52,889	32,960	137,344	46
258,870	360,161	105,510	191,226	51,690	65,785	157,200	257,011	47
15,430	28,143	8,720	21,357	6,690	18,671	15,410	40,028	48
97,750	119,884	32,700	43,348	47,960	46,583	80,660	89,931	49
1,676,250	2,504,292	661,420	1,043,941	599,310	800,063	1,260,730	1,844,004	50
598,310	365,167	286,200	222,436	167,290	88,409	453,490	310,845	51
660	3,019	260	8,470	160	508	420	8,978	52
555,320	96,120	268,730	61,256	152,200	22,896	420,930	84,153	53
1,676,250	2,600,413	661,420	1,105,198	599,310	822,959	1,260,730	1,928,157	54
1,353,530	8,118,435	558,790	4,377,458	432,630	1,552,977	991,420	5,930,435	55
960,340	3,343,339	397,950	1,809,641	307,280	637,635	705,230	2,447,276	56
1,354,210	11,461,775	559,120	6,187,099	432,740	2,190,612	991,850	8,377,710	57
119,190	77,007	41,710	22,970	3,040	1,451	44,750	24,421	58
1,353,790	7,740,002	559,120	4,168,681	432,670	1,486,089	991,780	5,654,770	59
1,344,590	409,448	554,480	233,141	429,310	71,299	983,790	304,440	60
1,920	7,443	3,330	8,507	480	1,939	3,810	10,445	61
157,130	126,813	81,210	79,126	59,160	32,063	140,360	111,189	62
172,450	131,194	4,080	2,760	54,430	37,147	58,510	39,908	63

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 4 (continued)

All Returns by Age and Sex

1992 Taxation year (all money figures in thousands of dollars)

Item			Age group/Groupe d'âge: 55 - 59			
			Males-Hommes		Females-Femmes	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	476,780	334,420	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	100,240	150,180	
Total number of returns	3	Nombre total de déclarations	3	577,010	484,590	
Sources of income		Sources de revenu				
Employment income	4	Revenus d'emploi	4	392,060	287,180	5,856,575
Commissions (from employment)	5	Commissions (d'emploi)	5	14,500	5,530	68,937
Other employment income	6	Autres revenus d'emploi	6	38,020	14,100	66,671
Old Age Security pension	7	Pension de sécurité de la vieillesse	7			
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	43,870	72,180	378,254
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	97,000	49,720	516,669
Family Allowance	10	Allocations familiales	10	50,590	14,670	7,024
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	99,170	70,590	295,441
Taxable amount of dividends	12	Montant imposable des dividendes	12	78,060	58,920	249,236
Bond interest	13	Intérêts obligataires	13	82,310	104,230	167,029
Bank interest	14	Intérêts bancaires	14	306,910	270,540	860,683
Mortgage interest	15	Intérêts hypothécaires	15	12,570	13,090	79,980
Income from trusts	16	Revenus de fiducie	16	11,280	10,530	27,306
Annuity income	17	Revenus de rentes	17	9,350	37,542	12,510
Foreign investment income	18	Revenus de placements étrangers	18	16,820	28,984	12,390
Net rental income	19	Revenus nets de location	19	69,470	64,770	44,030
Taxable capital gains	20	Gains en capital imposables	20	43,860	715,207	31,360
RRSP income	21	Revenu d'un REER	21	35,320	280,039	165,949
Net business income	22	Revenus nets d'entreprise	22	53,480	288,993	23,840
Net professional income	23	Revenus nets de profession libérale	23	17,120	944,087	6,120
Net commission income	24	Revenus nets de commissions	24	7,210	79,023	2,990
Net farming income	25	Revenus nets d'agriculture	25	35,920	133,167	10,730
Net fishing income	26	Revenus nets de pêche	26	2,400	25,461	260
Tax exempt income	27	Revenus non imposables	27	68,690	483,893	49,750
Other income	28	Autres revenus	28	87,160	386,239	61,440
Total income assessed	29	Revenu total établi	29	570,950	22,838,589	468,260
Deductions		Déductions				
RPP contributions	30	Cotisations à un régime de pension agréé	30	146,910	328,032	98,180
RRSP contributions	31	Cotisations à un REER	31	248,810	1,085,816	162,850
Union and professional dues	32	Cotisations syndicales et professionnelles	32	190,320	87,503	102,150
Child care expenses	33	Frais de garde d'enfants	33	1,300	2,472	340
Carrying charges and interest expenses	34	Frais financiers et frais d'intérêts	34	144,150	196,208	92,000
Other employment expenses	35	Autres dépenses d'emploi	35	19,670	102,361	3,830
Other deductions (from total income)	36	Autres déductions (du revenu total)	36	38,870	253,424	15,480
Capital gains deduction	37	Déduction pour gains en capital	37	30,860	511,021	25,620
Additional deductions (from net income)	38	Déductions supplémentaires (du revenu net)	38	87,400	586,480	60,410
Total deductions (Items 30 to 38)	39	Total des déductions (postes 30 à 38)	39	441,530	3,153,316	302,710
Taxable income assessed	40	Revenu imposable établi	40	543,650	19,829,812	440,720
Non-refundable tax credits		Crédits d'impôt non remboursables				
Amounts allowed: (41-51)		Montants alloués: (41-51)				
Basic personal amount	41	Montant personnel de base	41	575,740	3,710,809	484,180
Age amount	42	Montant en raison de l'âge	42			
Married or equivalent amount	43	Montant de marié(e) ou l'équivalent	43	170,360	755,633	22,100
Amounts for dependent children	44	Montants pour enfants à charge	44	43,040	28,353	7,720
CPP or QPP contributions	45	Cotisations au RPC ou au RRQ	45	415,390	232,850	269,500
Unemployment Insurance premiums	46	Cotisations à l'assurance-chômage	46	347,490	270,546	250,030
Eligible pension income amount	47	Montant pour revenu de pensions	47	94,210	92,686	49,510
Disability amount	48	Montant pour personnes handicapées	48	25,930	110,132	12,980
Tuition fees and education amount	49	Frais de scolarité et montant rel. aux études	49	52,500	94,870	22,850
Amounts transferred from spouse	50	Montants transférés du conjoint	50	10,610	29,515	7,550
Allowable portion of medical expenses	51	Partie déductible des frais médicaux	51	37,470	51,992	43,850
Total tax credits on above amounts	52	Total, créd. d'imp. pour montants ci-dessus	52	575,910	914,407	484,220
Donations allowed: (53-54)		Dons alloués: (53-54)				
Charitable donations	53	Dons de charité	53	252,100	197,208	139,120
Gifts to Canada or a province	54	Dons au Canada ou à une province	54	400	8,796	120
Total tax credits on donations	55	Total, crédits d'impôt pour les dons	55	237,890	54,744	128,350
Total non-refundable tax credits	56	Total des crédits d'impôt non remboursables	56	575,910	969,151	484,220
Net federal tax	57	Impôt fédéral net	57	476,100	3,325,372	334,330
Net provincial tax	58	Impôt provincial net	58	346,080	1,392,450	242,030
Total tax payable	59	Total de l'impôt à payer	59	476,780	4,717,823	334,420
Social benefits repayment		Rembours. de prestations de program. sociaux				
Basic federal tax	60	Impôt fédéral de base	60	11,700	7,516	1,000
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	476,700	3,168,810	334,360
Minimum tax	62	Impôt minimum	62	473,150	178,524	330,330
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	3,080	9,755	590
Child tax credit	64	Crédit d'impôt pour enfants	64	75,700	64,782	57,170
	65		65	1,730	1,098	21,730

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon l'âge et le sexe

Année d'imposition 1992 (en milliers de dollars)

		Age group/Groupe d'âge: 60 - 64						I t e m s	P o s t e
Total		Males-Hommes		Females-Femmes		Total			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
811,190		453,050		311,410		764,460		1	
250,410		115,640		161,190		276,830		2	
1,061,610		568,690		472,600		1,041,290		3	
	\$		\$		\$		\$		
679,240	20,434,126	259,310	8,180,454	171,150	3,149,046	430,470	11,329,499	4	
20,030	373,655	10,020	187,199	2,290	35,100	12,310	222,299	5	
52,130	297,944	31,770	232,800	12,820	74,791	44,590	307,590	6	
								7	
116,050	698,637	291,690	1,567,493	253,810	1,098,562	545,500	2,666,055	8	
146,710	2,206,795	202,030	3,560,273	110,190	1,037,897	312,220	4,598,170	9	
65,260	33,271	19,030	9,798	5,300	2,312	24,330	12,109	10	
169,760	932,830	80,280	498,557	42,320	172,011	122,600	670,568	11	
136,980	735,543	78,610	588,339	59,460	279,425	138,070	867,764	12	
186,540	287,487	85,840	172,124	107,470	209,227	193,320	381,351	13	
577,450	1,720,974	333,850	1,138,798	294,610	1,148,862	628,460	2,287,661	14	
25,660	177,413	15,630	124,907	15,230	97,468	30,860	222,375	15	
21,810	46,318	11,970	24,265	12,470	27,612	24,440	51,877	16	
21,860	82,212	19,720	81,179	20,270	75,205	39,990	156,384	17	
29,220	45,416	16,950	34,583	14,620	32,982	31,570	67,565	18	
113,510	132,049	61,500	152,215	35,420	55,527	96,930	207,743	19	
75,220	1,020,138	41,620	774,404	30,770	307,999	72,390	1,082,402	20	
62,370	445,989	50,260	385,872	33,180	193,519	83,440	579,391	21	
77,310	397,025	44,430	232,755	16,850	54,476	61,270	287,231	22	
23,240	1,025,354	15,790	757,449	5,420	74,832	21,210	832,281	23	
10,200	108,610	4,620	55,490	1,780	20,792	6,400	76,282	24	
46,650	174,394	32,080	148,418	7,200	30,996	39,280	179,414	25	
2,660	26,675	2,380	22,308	470	2,343	2,850	24,651	26	
118,430	814,036	77,980	566,134	102,790	510,506	180,770	1,076,640	27	
148,600	605,349	100,130	393,155	60,000	269,644	160,130	662,798	28	
1,039,200	32,822,239	564,470	19,888,970	466,510	8,961,132	1,030,980	28,850,102	29	
245,090	484,923	82,800	158,511	56,400	80,974	139,200	239,485	30	
411,660	1,562,644	196,660	924,621	108,270	319,884	304,930	1,244,505	31	
292,470	123,108	121,860	43,668	59,770	17,609	181,630	61,277	32	
1,630	3,070	110	50			110	51	33	
236,150	244,787	141,920	159,802	96,720	42,979	238,650	202,781	34	
23,500	120,923	11,860	63,048	1,820	10,067	13,680	73,115	35	
54,350	303,539	32,220	223,820	13,150	23,855	45,380	247,675	36	
56,480	748,090	30,790	544,892	24,520	228,138	55,310	773,030	37	
147,810	975,352	96,210	685,087	115,300	592,748	211,510	1,277,836	38	
744,240	4,566,436	394,910	2,803,499	297,670	1,316,256	692,580	4,119,755	39	
984,370	28,440,009	541,050	17,203,844	433,690	7,679,649	974,740	24,883,492	40	
1,059,920	6,831,046	567,670	3,659,838	472,280	3,046,962	1,039,950	6,706,800	41	
								42	
192,470	843,117	178,900	761,290	15,100	55,471	193,990	816,761	43	
50,760	33,881	16,840	12,086	3,670	2,746	20,510	14,832	44	
684,890	342,540	242,010	128,771	145,510	57,375	387,530	186,146	45	
597,520	411,073	213,100	141,852	141,490	73,676	354,590	215,529	46	
143,710	140,427	197,430	194,458	106,650	103,581	304,080	298,039	47	
38,910	165,443	40,450	170,612	18,170	76,598	58,610	247,210	48	
75,350	123,703	28,670	53,259	10,260	13,470	38,940	66,729	49	
18,160	47,458	27,430	83,538	12,070	37,531	39,500	121,069	50	
81,320	97,840	50,360	62,513	57,700	54,541	108,060	117,054	51	
1,060,140	1,536,961	567,780	895,886	472,280	598,908	1,040,060	1,494,795	52	
391,220	273,788	247,310	207,156	142,920	82,992	390,230	290,148	53	
520	9,135	440	2,059	280	1,577	720	3,636	54	
366,240	74,471	233,990	55,497	133,730	21,734	367,720	77,231	55	
1,060,140	1,611,432	567,820	951,383	472,280	620,642	1,040,100	1,572,026	56	
810,430	4,406,556	452,540	2,702,755	310,650	922,239	763,200	3,624,994	57	
588,110	1,847,357	326,080	1,141,641	212,600	385,485	538,670	1,527,126	58	
811,190	6,253,914	453,050	3,844,396	311,410	1,307,724	764,460	5,152,121	59	
12,700	8,101	4,700	4,235	520	516	5,220	4,751	60	
811,060	4,204,512	452,720	2,569,269	310,660	883,709	763,380	3,452,978	61	
803,480	229,134	448,530	147,469	306,290	43,995	754,820	191,464	62	
3,670	11,630	1,960	6,264	540	2,247	2,500	8,511	63	
132,870	97,981	76,140	78,391	57,850	37,223	133,990	115,614	64	
23,450	16,044	1,300	915	6,460	4,777	7,770	5,692	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 4 (continued)

All Returns by Age and Sex

1992 Taxation year (all money figures in thousands of dollars)

Item		Poste	Age group/Groupe d'âge: 65 - 69			
			Males-Hommes		Females-Femmes	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	<i>Nombre de déclarations imposables</i>	1	352,290		250,550
Number of non-taxable returns	2	<i>Nombre de déclarations non imposables</i>	2	136,050		203,460
Total number of returns	3	<i>Nombre total de déclarations</i>	3	488,330		454,010
Sources of income		Sources de revenu		\$		\$
Employment income	4	<i>Revenus d'emploi</i>	4	86,780	2,043,361	754,185
Commissions (from employment)	5	<i>Commissions (d'emploi)</i>	5	3,120	52,872	5,539
Other employment income	6	<i>Autres revenus d'emploi</i>	6	10,140	62,759	17,396
Old Age Security pension	7	<i>Pension de sécurité de la vieillesse</i>	7	459,000	1,849,813	1,741,106
CPP or QPP benefits	8	<i>Prestations du RPC ou du RRQ</i>	8	455,300	2,616,633	1,484,581
Other pensions or superannuation	9	<i>Autres pensions et pensions de retraite</i>	9	284,290	3,444,643	1,093,956
Family Allowance	10	<i>Allocations familiales</i>	10	6,020	2,866	1,215
Unemployment Insurance benefits	11	<i>Prestations d'assurance-chômage</i>	11	32,440	206,808	55,513
Taxable amount of dividends	12	<i>Montant imposable des dividendes</i>	12	62,360	497,480	246,909
Bond interest	13	<i>Intérêts obligataires</i>	13	73,580	181,143	237,251
Bank interest	14	<i>Intérêts bancaires</i>	14	302,020	1,112,686	1,236,927
Mortgage interest	15	<i>Intérêts hypothécaires</i>	15	13,360	113,962	78,911
Income from trusts	16	<i>Revenus de fiducie</i>	16	9,800	23,122	30,772
Annuity income	17	<i>Revenus de rentes</i>	17	46,970	210,525	153,204
Foreign investment income	18	<i>Revenus de placements étrangers</i>	18	13,840	28,688	19,323
Net rental income	19	<i>Revenus nets de location</i>	19	42,990	133,545	84,580
Taxable capital gains	20	<i>Gains en capital imposables</i>	20	31,310	521,879	221,303
RRSP income	21	<i>Revenu d'un REER</i>	21	51,970	348,570	197,463
Net business income	22	<i>Revenus nets d'entreprise</i>	22	22,770	45,119	22,204
Net professional income	23	<i>Revenus nets de profession libérale</i>	23	10,680	355,042	40,770
Net commission income	24	<i>Revenus nets de commissions</i>	24	2,720	24,205	2,952
Net farming income	25	<i>Revenus nets d'agriculture</i>	25	26,600	51,095	13,537
Net fishing income	26	<i>Revenus nets de pêche</i>	26	1,060	2,207	
Tax exempt income	27	<i>Revenus non imposables</i>	27	169,630	553,125	561,052
Other income	28	<i>Autres revenus</i>	28	66,130	153,811	109,256
Total income assessed	29	<i>Revenu total établi</i>	29	486,270	14,635,958	8,409,908
Deductions		Déductions				
RPP contributions	30	<i>Cotisations à un régime de pension agréé</i>	30	19,360	28,447	11,475
RRSP contributions	31	<i>Cotisations à un REER</i>	31	92,730	474,915	128,223
Union and professional dues	32	<i>Cotisations syndicales et professionnelles</i>	32	37,380	7,635	2,740
Child care expenses	33	<i>Frais de garde d'enfants</i>	33	10	1	
Carrying charges and interest expenses	34	<i>Frais financiers et frais d'intérêts</i>	34	124,070	98,720	34,832
Other employment expenses	35	<i>Autres dépenses d'emploi</i>	35	3,610	15,902	2,088
Other deductions (from total income)	36	<i>Autres déductions (du revenu total)</i>	36	19,470	113,226	26,660
Capital gains deduction	37	<i>Déduction pour gains en capital</i>	37	23,980	354,127	161,586
Additional deductions (from net income)	38	<i>Déductions supplémentaires (du revenu net)</i>	38	183,950	646,927	624,138
Total deductions (Items 30 to 38)	39	<i>Total des déductions (postes 30 à 38)</i>	39	349,750	1,739,899	991,742
Taxable income assessed	40	<i>Revenu imposable établi</i>	40	483,420	12,897,015	7,405,358
Non-refundable tax credits		Crédits d'impôt non remboursables				
Amounts allowed: (41-51)		<i>Montants alloués : (41-51)</i>				
Basic personal amount	41	<i>Montant personnel de base</i>	41	487,180	3,140,388	2,924,893
Age amount	42	<i>Montant en raison de l'âge</i>	42	487,180	1,693,747	1,577,521
Married or equivalent amount	43	<i>Montant de marié(e) ou l'équivalent</i>	43	137,680	445,614	25,717
Amounts for dependent children	44	<i>Montants pour enfants à charge</i>	44	5,960	4,519	1,017
CPP or QPP contributions	45	<i>Cotisations au RPC ou au RRQ</i>	45	30,530	11,011	5,138
Unemployment Insurance premiums	46	<i>Cotisations à l'assurance-chômage</i>	46	60,680	26,566	13,601
Eligible pension income amount	47	<i>Montant pour revenu de pensions</i>	47	294,000	284,610	171,978
Disability amount	48	<i>Montant pour personnes handicapées</i>	48	33,100	140,359	15,850
Tuition fees and education amount	49	<i>Frais de scolarité et montant rel. aux études</i>	49	10,240	16,301	3,675
Amounts transferred from spouse	50	<i>Montants transférés du conjoint</i>	50	89,400	273,668	43,663
Allowable portion of medical expenses	51	<i>Partie déductible des frais médicaux</i>	51	42,770	49,488	52,023
Total tax credits on above amounts	52	<i>Total, créd. d'imp. pour montants ci-dessus</i>	52	487,180	1,034,599	830,603
Donations allowed: (53-54)		Dons alloués : (53-54)				
Charitable donations	53	<i>Dons de charité</i>	53	214,950	191,061	139,420
Gifts to Canada or a province	54	<i>Dons au Canada ou à une province</i>	54	360	6,057	6,128
Total tax credits on donations	55	<i>Total, crédits d'impôt pour les dons</i>	55	204,380	52,532	133,160
Total non-refundable tax credits	56	<i>Total des crédits d'impôt non remboursables</i>	56	487,180	1,087,131	858,223
Net federal tax	57	<i>Impôt fédéral net</i>	57	351,240	1,556,171	250,050
Net provincial tax	58	<i>Impôt provincial net</i>	58	251,210	670,114	171,520
Total tax payable	59	<i>Total de l'impôt à payer</i>	59	352,290	2,226,285	250,550
Social benefits repayment	60	<i>Rembours. de prestations de program. sociaux</i>	60	31,950	76,698	27,185
Basic federal tax	61	<i>Impôt fédéral de base</i>	61	351,400	1,483,313	605,695
Federal individual surtax	62	<i>Surtaxe fédérale des particuliers</i>	62	347,600	84,362	30,517
Minimum tax	63	<i>Impôt minimum</i>	63	580	3,110	1,605
Dividend tax credit	64	<i>Crédit d'impôt pour dividendes</i>	64	61,210	66,295	32,892
Child tax credit	65	<i>Crédit d'impôt pour enfants</i>	65	550	327	1,566

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon l'âge et le sexe

Année d'imposition 1992 (en milliers de dollars)

		Age group/Groupe d'âge: 70 - 74						I t e m	P o s t e
Total		Males-Hommes		Females-Femmes		Total			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
602,840		260,640		220,430		481,060		1	
339,510		114,110		177,790		291,900		2	
942,350		374,750		398,220		772,970		3	
	\$		\$		\$		\$		
141,350	2,797,546	24,220	520,088	16,200	189,149	40,420	709,237	4	
4,240	58,411	1,510	24,520	320	4,382	1,830	28,902	5	
14,330	80,155	3,450	17,646	3,040	3,566	6,490	21,212	6	
891,560	3,590,920	365,720	1,612,762	387,990	1,719,416	753,710	3,332,178	7	
813,130	4,101,214	353,820	2,053,530	313,860	1,289,186	667,670	3,342,716	8	
453,400	4,538,600	236,770	2,767,755	174,960	1,190,731	411,730	3,958,486	9	
8,760	4,081	2,310	1,303	1,120	2,518	3,430	3,821	10	
44,940	262,320	3,740	20,031	1,120	5,057	4,870	25,088	11	
114,130	744,389	46,350	314,542	49,890	260,871	96,240	575,413	12	
174,690	418,394	68,770	182,357	98,600	247,726	167,370	430,084	13	
602,410	2,349,613	262,070	1,008,516	283,770	1,386,439	545,840	2,394,954	14	
26,390	192,873	11,230	90,758	12,450	83,025	23,680	173,783	15	
19,910	53,894	7,200	20,878	10,130	41,284	17,330	62,162	16	
83,690	363,730	61,040	309,150	56,980	229,743	118,020	538,892	17	
25,070	48,012	10,940	22,931	12,070	27,029	23,010	49,961	18	
67,530	218,125	29,580	122,628	18,020	60,050	47,600	182,678	19	
52,670	743,182	22,530	357,269	23,040	187,233	45,580	544,502	20	
87,070	546,033	22,070	138,951	19,780	104,718	41,850	243,670	21	
31,160	67,323	9,760	624	4,130	10,914	13,890	11,537	22	
13,770	395,812	5,700	125,395	1,220	11,864	6,920	137,259	23	
3,740	27,157	1,780	17,263	560	1,299	2,340	18,561	24	
33,140	64,632	16,550	31,774	4,760	3,939	21,310	35,713	25	
1,060	2,207	360	754			360	754	26	
331,610	1,114,177	130,150	373,249	159,260	558,431	289,400	931,680	27	
108,330	263,068	37,500	83,119	35,590	86,970	73,090	170,090	28	
937,940	23,045,866	373,370	10,217,791	396,390	7,705,538	769,760	17,923,329	29	
30,570	39,922	5,680	7,304	2,480	2,600	8,160	9,904	30	
128,970	603,138	33,380	171,488	5,590	21,238	38,970	192,726	31	
53,590	10,375	15,450	2,141	7,160	605	22,610	2,745	32	
10	1							33	
223,090	133,552	104,660	61,772	95,700	31,407	200,360	93,179	34	
4,260	17,989	1,120	7,336	290	1,310	1,410	8,646	35	
25,730	139,886	9,940	53,370	5,770	12,586	15,700	65,956	36	
40,520	515,713	16,310	244,672	17,740	122,768	34,050	367,440	37	
357,270	1,271,065	139,180	422,909	169,160	635,765	308,340	1,058,674	38	
637,040	2,731,641	255,580	970,992	263,660	828,278	519,250	1,799,270	39	
931,330	20,302,373	370,580	9,231,717	390,970	6,848,798	761,550	16,080,515	40	
940,770	6,065,281	373,700	2,410,220	397,700	2,564,578	771,410	4,974,797	41	
940,770	3,271,268	373,700	1,299,936	397,700	1,383,188	771,410	2,683,123	42	
144,840	471,331	79,930	181,562	6,540	21,105	86,470	202,667	43	
7,490	5,536	2,070	1,567	580	610	2,650	2,177	44	
49,780	16,149	260	47	420	91	670	138	45	
96,640	40,166	10,430	3,703	6,140	2,347	16,560	6,050	46	
475,180	456,588	247,510	242,027	188,580	178,995	436,090	421,022	47	
48,950	207,087	23,450	100,101	14,840	63,195	38,280	163,296	48	
13,440	19,976	3,520	5,205	2,540	2,677	6,070	7,882	49	
103,870	317,331	118,040	372,193	11,200	32,759	129,240	404,952	50	
84,400	101,511	31,800	59,880	37,990	60,196	69,790	120,076	51	
940,770	1,865,202	373,940	794,823	397,700	732,587	771,640	1,527,410	52	
354,370	290,372	178,780	157,989	145,490	112,412	324,270	270,402	53	
880	12,185	320	3,573	190	4,485	510	8,058	54	
337,540	80,152	170,180	42,832	140,810	30,581	310,990	73,413	55	
940,880	1,945,353	373,940	837,655	397,700	763,168	771,640	1,600,823	56	
601,290	2,189,585	260,070	1,037,070	220,000	609,218	480,080	1,646,288	57	
422,730	937,080	187,310	452,101	152,860	267,943	340,170	720,043	58	
602,840	3,126,666	260,640	1,489,171	220,430	877,161	481,060	2,366,332	59	
43,580	103,888	22,100	59,548	13,100	34,982	35,200	94,530	60	
601,520	2,089,012	260,280	987,748	220,090	583,311	480,370	1,571,059	61	
593,370	114,879	257,650	54,851	214,800	30,073	472,450	84,924	62	
950	4,715	160	988	70	537	240	1,525	63	
111,780	99,188	44,950	41,914	48,760	34,755	93,710	76,669	64	
2,700	1,893	230	140	1,020	852	1,250	992	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 4 (concluded)

All Returns by Age and Sex

1992 Taxation year (all money figures in thousands of dollars)

Item		Poste	Age group 75 and over - Groupe d'âge			
			Males-Hommes		Females-Femmes	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	272,650	303,140	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	216,790	384,250	
Total number of returns	3	Nombre total de déclarations	3	489,440	687,380	
Sources of income		Sources de revenu				
Employment income	4	Revenus d'emploi	4	16,400	7,940	76,524
Commissions (from employment)	5	Commissions (d'emploi)	5	380	210	2,967
Other employment income	6	Autres revenus d'emploi	6	1,870	1,540	13,452
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	477,410	677,640	2,971,712
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	436,210	437,830	1,423,875
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	253,760	224,030	1,455,375
Family Allowance	10	Allocations familiales	10	1,250	350	120
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	1,200	620	2,328
Taxable amount of dividends	12	Montant imposable des dividendes	12	59,530	86,440	523,852
Bond interest	13	Intérêts obligataires	13	102,580	155,220	457,765
Bank interest	14	Intérêts bancaires	14	372,950	505,420	2,797,504
Mortgage interest	15	Intérêts hypothécaires	15	15,670	18,010	116,259
Income from trusts	16	Revenus de fiducie	16	9,890	16,050	79,643
Annuity income	17	Revenus de rentes	17	86,000	403,811	272,590
Foreign investment income	18	Revenus de placements étrangers	18	11,930	28,539	15,080
Net rental income	19	Revenus nets de location	19	29,390	123,826	24,240
Taxable capital gains	20	Gains en capital imposables	20	28,740	535,935	33,030
RRSP income	21	Revenu d'un REER	21	12,540	53,758	9,550
Net business income	22	Revenus nets d'entreprise	22	6,940	2,913	3,690
Net professional income	23	Revenus nets de profession libérale	23	3,510	52,650	880
Net commission income	24	Revenus nets de commissions	24	1,430	4,224	160
Net farming income	25	Revenus nets d'agriculture	25	16,420	3,986	5,650
Net fishing income	26	Revenus nets de pêche	26	220	349	20
Tax exempt income	27	Revenus non imposables	27	196,570	560,348	356,470
Other income	28	Autres revenus	28	36,590	91,385	48,870
Total income assessed	29	Revenu total établi	29	488,150	11,296,764	685,300
						12,317,447
Deductions		Déductions				
RPP contributions	30	Cotisations à un régime de pension agréé	30	2,290	2,323	660
RRSP contributions	31	Cotisations à un REER	31	6,560	31,457	90
Union and professional dues	32	Cotisations syndicales et professionnelles	32	14,920	1,472	8,090
Child care expenses	33	Frais de garde d'enfants	33			
Carrying charges and interest expenses	34	Frais financiers et frais d'intérêts	34	137,940	59,173	165,900
Other employment expenses	35	Autres dépenses d'emploi	35	640	1,174	160
Other deductions (from total income)	36	Autres déductions (du revenu total)	36	8,320	25,047	6,090
Capital gains deduction	37	Déduction pour gains en capital	37	22,140	325,874	26,310
Additional deductions (from net income)	38	Déductions supplémentaires (du revenu net)	38	208,600	645,983	372,990
Total deductions (Items 30 to 38)	39	Total des déductions (postes 30 à 38)	39	341,070	1,092,504	514,500
Taxable income assessed	40	Revenu imposable établi	40	483,720	10,156,399	677,450
						10,480,220
Non-refundable tax credits		Crédits d'impôt non remboursables,				
Amounts allowed: (41-51)		Montants alloués : (41-51)				
Basic personal amount	41	Montant personnel de base	41	488,490	3,152,554	686,920
Age amount	42	Montant en raison de l'âge	42	488,490	1,700,309	686,920
Married or equivalent amount	43	Montant de marié(e) ou l'équivalent	43	60,860	116,304	5,370
Amounts for dependent children	44	Montants pour enfants à charge	44	1,620	1,849	420
CPP or QPP contributions	45	Cotisations au RPC ou au RRQ	45			
Unemployment Insurance premiums	46	Cotisations à l'assurance-chômage	46	4,980	1,804	1,540
Eligible pension income amount	47	Montant pour revenu de pensions	47	280,720	270,868	252,310
Disability amount	48	Montant pour personnes handicapées	48	37,630	157,808	42,970
Tuition fees and education amount	49	Frais de scolarité et montant rel. aux études	49	1,310	1,839	1,320
Amounts transferred from spouse	50	Montants transférés du conjoint	50	142,390	449,354	13,660
Allowable portion of medical expenses	51	Partie déductible des frais médicaux	51	53,770	207,801	74,730
Total tax credits on above amounts	52	Total, créd. d'imp. pour montants ci-dessus	52	488,510	1,030,062	686,960
						1,314,045
Donations allowed: (53-54)		Dons alloués : (53-54)				
Charitable donations	53	Dons de charité	53	206,120	210,677	238,280
Gifts to Canada or a province	54	Dons au Canada ou à une province	54	560	5,835	260
Total tax credits on donations	55	Total, crédits d'impôt pour les dons	55	198,410	57,863	229,820
Total non-refundable tax credits	56	Total des crédits d'impôt non remboursables	56	488,510	1,087,925	686,960
						1,365,428
Net federal tax	57	Impôt fédéral net	57	271,310	1,010,112	301,080
Net provincial tax	58	Impôt provincial net	58	189,330	451,164	208,750
Total tax payable	59	Total de l'impôt à payer	59	272,650	1,461,276	303,140
						1,174,475
Social benefits repayment		Rembours. de prestations de program. sociaux				
Basic federal tax	60	Impôt fédéral de base	60	25,630	70,616	19,790
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	271,340	962,016	301,200
Minimum tax	62	Impôt minimum	62	265,270	55,265	293,940
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	210	898	60
Child tax credit	64	Crédit d'impôt pour enfants	64	59,020	65,016	85,640
	65		65	90	127	340
						213

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon l'âge et le sexe

Année d'imposition 1992 (en milliers de dollars)

75 et plus		Grand total -Total global						I t e m s	P o s t e
Total		Males-Hommes		Females-Femmes		Total			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
575,790		7,500,660		6,050,140		13,550,800		1	
601,040		2,230,590		3,655,690		5,886,270		2	
1,176,830		9,731,250		9,705,820		19,437,070		3	
	\$		\$		\$		\$		
24,340	407,256	6,754,810	204,553,272	6,007,560	116,862,520	12,762,370	321,415,793	4	
600	6,172	256,400	4,870,240	161,060	1,332,487	417,460	6,202,727	5	
3,410	29,017	400,880	1,775,177	283,340	816,778	684,220	2,591,955	6	
1,155,050	5,052,529	1,302,120	5,543,393	1,498,370	6,433,028	2,800,490	11,976,420	7	
874,050	3,305,437	1,690,470	8,957,747	1,625,460	6,422,705	3,315,930	15,380,451	8	
477,790	3,764,965	1,131,680	14,435,288	772,870	5,556,506	1,904,560	19,991,794	9	
1,610	891	2,366,200	1,777,354	1,593,230	1,064,400	3,959,430	2,841,754	10	
1,820	6,047	1,867,780	10,957,420	1,582,900	6,642,021	3,450,680	17,599,441	11	
145,960	1,011,727	811,630	5,155,289	669,540	2,820,111	1,481,170	7,975,399	12	
257,800	778,786	1,111,710	1,404,029	1,504,940	1,865,367	2,616,650	3,269,396	13	
878,370	4,642,564	3,551,290	8,399,152	3,638,180	9,974,015	7,189,470	18,373,167	14	
33,680	239,090	112,420	754,890	114,220	626,576	226,640	1,381,465	15	
25,940	111,933	122,070	213,705	133,460	306,872	255,530	520,576	16	
165,420	676,402	251,090	1,095,522	234,350	840,963	485,440	1,936,485	17	
27,020	64,143	160,470	266,004	123,900	200,819	284,370	466,823	18	
53,620	203,296	700,020	-194,116	454,200	172,024	1,154,220	-22,092	19	
61,780	928,318	449,660	6,225,574	324,690	2,804,607	774,350	9,030,181	20	
22,090	94,251	425,420	2,544,450	322,130	1,460,233	747,550	4,004,683	21	
10,630	13,313	698,900	4,204,685	419,520	1,665,221	1,118,420	5,869,906	22	
4,390	60,714	227,280	10,624,877	117,530	2,188,011	344,810	12,812,888	23	
1,590	4,972	85,570	982,140	41,130	322,453	126,700	1,304,593	24	
22,080	16,470	328,480	1,069,844	96,020	272,552	424,500	1,342,397	25	
230	343	41,360	401,719	7,570	37,840	48,930	439,559	26	
553,040	1,920,667	1,551,930	7,453,554	1,714,420	9,621,208	3,266,350	17,074,762	27	
85,450	274,906	1,104,910	3,053,492	1,164,660	3,674,348	2,269,570	6,727,840	28	
1,173,450	23,614,211	9,598,080	306,524,699	9,272,340	183,983,666	18,870,420	490,508,364	29	
2,940	2,469	1,957,110	4,028,269	1,756,180	2,729,811	3,713,280	6,758,081	30	
6,650	31,901	2,784,180	9,769,307	2,052,230	5,015,061	4,836,410	14,784,369	31	
23,010	1,842	2,722,720	1,136,801	2,085,240	727,779	4,807,960	1,864,580	32	
303,840	123,137	169,600	438,142	529,960	1,248,047	699,550	1,686,189	33	
800	1,441	1,643,870	1,767,312	1,309,630	542,529	2,953,500	2,309,841	34	
14,410	31,971	323,120	1,482,114	85,100	370,823	408,220	1,852,936	35	
48,450	549,466	715,530	3,400,308	241,250	627,779	956,780	4,028,086	36	
581,590	2,139,587	319,880	4,421,719	248,520	2,052,703	568,410	6,474,422	37	
585,560	2,881,813	1,837,530	9,047,256	1,878,480	10,467,570	3,716,010	19,514,826	38	
1,161,170	20,636,619	6,864,460	35,491,228	5,985,080	23,782,102	12,849,530	59,273,330	39	
		9,238,370	271,699,061	8,999,940	160,455,757	18,238,310	432,154,818	40	
1,175,410	7,586,703	9,717,170	62,589,116	9,699,550	62,486,717	19,416,720	125,075,833	41	
1,175,410	4,091,837	1,349,370	4,693,991	1,538,390	5,352,850	2,887,760	10,046,841	42	
66,220	134,308	1,936,950	8,115,247	1,076,870	4,860,717	3,013,820	12,975,963	43	
2,040	2,265	2,132,260	1,966,641	1,058,950	795,083	3,191,210	2,761,723	44	
6,510	2,095	6,530,360	3,376,085	5,359,480	2,134,994	11,889,830	5,511,080	45	
533,030	508,432	6,292,980	4,330,953	5,598,510	2,978,860	11,891,490	7,309,813	46	
80,600	339,356	1,161,850	1,130,357	814,050	772,486	1,975,900	1,902,843	47	
2,620	3,299	258,520	1,094,840	163,310	687,957	421,830	1,782,797	48	
156,050	492,833	1,084,720	1,498,995	1,033,780	1,152,167	2,118,500	2,651,162	49	
128,500	630,590	466,550	1,323,691	95,060	254,577	561,610	1,578,268	50	
1,175,470	2,344,106	422,160	658,364	572,310	935,849	994,480	1,594,213	51	
		9,720,700	15,453,702	9,700,460	14,091,789	19,421,160	29,545,491	52	
444,400	404,446	3,265,370	2,207,934	2,331,380	1,075,624	5,596,760	3,283,558	53	
820	8,092	4,320	40,770	2,630	16,600	6,950	57,370	54	
428,230	109,247	3,026,500	591,959	2,106,020	278,672	5,132,520	870,631	55	
1,175,470	2,453,353	9,720,760	16,045,661	9,700,560	14,370,461	19,421,320	30,416,122	56	
572,390	1,822,203	7,494,540	41,058,970	6,043,260	18,406,985	13,537,810	59,465,955	57	
398,080	813,547	5,277,310	16,900,786	4,195,190	7,526,836	9,472,500	24,427,622	58	
575,790	2,635,751	7,500,660	57,959,756	6,050,140	25,933,821	13,550,800	83,893,577	59	
45,420	122,894	569,920	545,191	103,620	150,557	673,530	695,748	60	
572,540	1,739,253	7,497,230	39,167,834	6,044,700	17,621,581	13,541,930	56,789,416	61	
559,210	96,117	7,431,900	2,069,143	5,973,040	837,875	13,404,940	2,907,018	62	
270	1,239	13,670	46,943	3,550	14,658	17,220	61,602	63	
144,660	134,813	779,800	686,841	644,980	375,641	1,424,780	1,062,481	64	
430	340	84,420	68,314	2,345,850	2,404,506	2,430,260	2,472,820	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 4A

Taxable Returns by Age and Sex

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Age group under 20 - Groupe d'âge			
		Males-Hommes		Females-Femmes	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	102,810		63,520	
Number of non-taxable returns	2				
Total number of returns	3	102,810		63,520	
Sources of income	Sources de revenu		\$		\$
Employment income	4	97,140	986,244	59,380	534,298
Commissions (from employment)	5	2,000	1,975	4,000	3,407
Other employment income	6	2,180	5,772	2,430	4,988
Old Age Security pension	7				
CPP or QPP benefits	8	3,730	4,735	2,140	2,311
Other pensions or superannuation	9	490	2,362	110	2,095
Family Allowance	10	540	203	550	174
Unemployment Insurance benefits	11	23,350	81,070	7,630	15,840
Taxable amount of dividends	12	4,320	55,870	2,750	31,568
Bond interest	13	9,730	6,065	7,840	6,382
Bank interest	14	19,610	22,231	12,620	23,945
Mortgage interest	15	220	1,944	550	1,137
Income from trusts	16	1,500	10,109	1,190	6,174
Annuity income	17	420	928	220	94
Foreign investment income	18	940	314	550	312
Net rental income	19	220	-158	220	-72
Taxable capital gains	20	1,560	7,109	1,110	8,134
RRSP income	21	540	1,636		
Net business income	22	2,480	16,924	710	4,196
Net professional income	23	910	12,654	310	3,566
Net commission income	24				
Net farming income	25	1,250	-1,219		
Net fishing income	26	1,050	11,722		
Tax exempt income	27	4,100	3,796	2,350	3,165
Other income	28	7,300	26,654	6,370	30,385
Total income assessed	29	102,810	1,258,940	63,520	682,099
Deductions	Déductions				
RPP contributions	30	3,800	1,716	1,120	420
RRSP contributions	31	9,140	9,759	4,120	3,990
Union and professional dues	32	22,090	3,823	9,570	1,584
Child care expenses	33			100	251
Carrying charges and interest expenses	34	2,480	713	1,410	331
Other employment expenses	35	410	547		
Other deductions (from total income)	36	1,940	865	1,500	391
Capital gains deduction	37	1,410	5,732	810	6,916
Additional deductions (from net income)	38	5,490	8,722	2,880	3,879
Total deductions (Items 30 to 38)	39	37,440	31,877	17,680	17,760
Taxable income assessed	40	102,810	1,227,061	63,520	664,339
Non-refundable tax credits	Crédits d'impôt non remboursables,				
Amounts allowed: (41-51)	Montants alloués : (41-51)				
Basic personal amount	41	102,810	662,414	63,500	409,958
Age amount	42				
Married or equivalent amount	43	790	3,326	330	1,064
Amounts for dependent children	44	310	204	220	93
CPP or QPP contributions	45	78,880	13,569	47,180	6,401
Unemployment Insurance premiums	46	95,070	26,418	57,020	13,804
Eligible pension income amount	47	590	426	110	111
Disability amount	48	100	419		
Tuition fees and education amount	49	19,050	19,156	17,120	16,656
Amounts transferred from spouse	50				
Allowable portion of medical expenses	51	1,420	1,251	1,700	1,685
Total tax credits on above amounts	52	102,810	123,625	63,520	76,484
Donations allowed: (53-54)	Dons alloués : (53-54)				
Charitable donations	53	5,070	1,726	6,790	2,204
Gifts to Canada or a province	54				
Total tax credits on donations	55	3,530	450	4,460	563
Total non-refundable tax credits	56	102,810	124,075	63,520	77,046
Net federal tax	57	102,720	81,814	63,430	34,389
Net provincial tax	58	55,950	30,083	29,490	11,964
Total tax payable	59	102,810	111,897	63,520	46,353
Social benefits repayment	60	10	3		
Basic federal tax	61	102,720	79,449	63,430	33,006
Federal individual surtax	62	98,720	3,563	58,830	1,490
Minimum tax	63			10	58
Dividend tax credit	64	4,000	7,447	2,640	4,207
Child tax credit	65			750	572

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Déclarations selon l'âge et le sexe

Année d'imposition 1992 (en milliers de dollars)

moins de 20				Age group/Groupe d'âge: 20 - 24				I t e m s
Total		Males-Hommes		Females-Femmes		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
166,340		569,290		461,600		1,030,890		1
166,340		569,290		461,600		1,030,890		2
	\$		\$		\$		\$	3
156,530	1,520,542	546,250	8,827,309	451,770	6,705,197	998,020	15,532,506	4
6,000	5,382	19,290	105,502	22,050	56,452	41,340	161,954	5
4,600	10,760	16,500	24,699	18,740	25,208	35,240	49,907	6
								7
5,870	7,046	10,960	17,040	10,520	15,100	21,480	32,139	8
610	4,457	1,260	2,571	1,160	924	2,410	3,495	9
1,090	377	25,220	10,585	18,430	7,010	43,640	17,595	10
30,970	96,910	219,730	1,118,317	123,740	438,297	343,470	1,556,614	11
7,070	87,439	10,810	29,283	9,870	28,439	20,690	57,721	12
17,570	12,447	42,510	20,848	55,490	20,028	98,000	40,876	13
32,230	46,176	90,490	70,751	88,540	67,907	179,030	138,658	14
770	3,081	320	468	950	1,357	1,270	1,825	15
2,690	16,282	3,500	5,866	3,510	3,909	7,010	9,775	16
640	1,022	1,420	1,950	1,360	1,033	2,780	2,983	17
1,490	627	1,920	1,862	1,040	1,257	2,960	3,119	18
440	-230	9,500	-9,769	4,990	-3,938	14,490	-13,706	19
2,670	15,243	6,950	29,562	3,880	24,478	10,820	54,040	20
540	1,636	9,710	16,596	5,350	6,431	15,050	23,027	21
3,190	21,120	17,040	104,917	7,450	36,279	24,490	141,196	22
1,220	16,220	2,370	22,940	2,490	17,122	4,860	40,062	23
		2,790	20,244	1,490	6,759	4,280	27,004	24
1,250	-1,219	6,760	14,486	840	6,659	7,600	21,145	25
1,050	11,722	3,590	31,277	80	550	3,670	31,827	26
6,450	6,960	45,420	75,557	23,620	43,496	69,040	119,054	27
13,670	57,039	58,420	106,253	49,240	111,038	107,660	217,292	28
166,340	1,941,039	569,290	10,649,116	461,600	7,620,994	1,030,890	18,270,109	29
4,920	2,135	61,320	59,131	63,240	51,007	124,560	110,137	30
13,260	13,748	95,360	149,127	85,010	106,090	180,370	255,217	31
31,660	5,407	154,390	39,076	116,810	27,441	271,200	66,517	32
100	251	1,300	1,926	7,840	13,817	9,140	15,744	33
3,890	1,045	19,250	5,206	21,010	2,301	40,250	7,507	34
410	547	12,850	33,839	3,230	7,753	16,070	41,592	35
3,440	1,256	33,210	24,920	18,050	9,467	51,260	34,387	36
2,210	12,647	5,150	21,237	3,240	20,954	8,390	42,191	37
8,380	12,601	60,140	121,269	30,060	60,296	90,210	181,565	38
55,120	49,637	304,390	455,731	229,670	299,125	534,060	754,856	39
166,340	1,891,400	569,290	10,193,008	461,600	7,321,842	1,030,890	17,514,850	40
166,320	1,072,372	569,010	3,670,647	461,540	2,974,563	1,030,550	6,645,210	41
								42
1,120	4,390	24,530	97,054	14,440	60,753	38,970	157,807	43
530	298	19,190	12,142	9,530	4,869	28,720	17,011	44
126,070	19,970	532,380	168,953	437,380	124,986	969,750	293,939	45
152,090	40,222	541,820	247,545	448,310	191,949	990,120	439,495	46
710	537	870	724	170	117	1,040	840	47
100	419	730	3,099	840	3,560	1,570	6,659	48
36,180	35,811	157,370	204,448	152,220	181,459	309,590	385,907	49
		2,630	3,105	2,010	2,902	4,640	6,007	50
3,120	2,937	9,000	5,692	19,120	10,365	28,120	16,057	51
166,340	200,109	569,250	751,085	461,580	605,369	1,030,820	1,356,454	52
11,860	3,929	76,110	13,829	82,060	13,545	158,170	27,375	53
		110	2	50	4	160	7	54
7,990	1,013	60,960	3,254	64,770	3,187	125,730	6,441	55
166,340	201,122	569,250	754,339	461,580	608,556	1,030,820	1,362,896	56
166,150	116,203	569,080	1,061,752	461,490	673,065	1,030,580	1,734,817	57
85,440	42,048	381,470	421,572	308,070	273,519	689,540	695,091	58
166,340	158,251	569,290	1,483,324	461,600	946,584	1,030,890	2,429,908	59
10	3	650	377	40	26	690	403	60
166,150	112,455	569,090	1,016,219	461,490	644,558	1,030,580	1,660,777	61
157,550	5,053	558,890	45,835	450,620	28,850	1,009,510	74,685	62
20	126	50	234	40	186	90	421	63
6,650	11,654	9,350	3,898	9,080	3,786	18,430	7,685	64
750	572	400	367	33,790	25,518	34,190	25,885	65

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 4A (continued)

Taxable Returns by Age and Sex

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Age group/Groupe d'âge: 25 - 29			
		Males-Hommes		Females-Femmes	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	871,030		737,220	
Number of non-taxable returns	2				
Total number of returns	3	871,030		737,220	
Sources of income					
Employment income	4	819,990	21,018,081	708,830	14,980,870
Commissions (from employment)	5	34,650	424,207	24,200	170,642
Other employment income	6	31,840	61,157	31,720	53,213
Old Age Security pension	7				
CPP or QPP benefits	8	1,890	4,738	1,660	3,439
Other pensions or superannuation	9	3,190	7,837	1,610	4,759
Family Allowance	10	181,320	97,294	105,130	52,666
Unemployment Insurance benefits	11	294,270	1,722,272	248,750	1,184,236
Taxable amount of dividends	12	34,930	89,514	27,330	49,859
Bond interest	13	76,880	34,125	97,250	35,338
Bank interest	14	183,070	124,435	168,060	117,306
Mortgage interest	15	2,660	8,208	2,400	5,693
Income from trusts	16	5,160	4,332	6,370	12,389
Annuity income	17	1,390	1,421	1,350	2,037
Foreign investment income	18	6,250	2,920	3,180	4,144
Net rental income	19	37,600	-83,277	19,700	-18,242
Taxable capital gains	20	21,900	93,702	12,640	45,832
RRSP income	21	26,860	70,311	20,930	47,803
Net business income	22	50,510	357,706	28,030	169,706
Net professional income	23	11,140	210,477	8,800	169,185
Net commission income	24	5,780	62,104	2,650	17,256
Net farming income	25	16,050	67,469	3,590	25,273
Net fishing income	26	4,390	54,872	560	3,215
Tax exempt income	27	67,190	163,504	37,130	116,955
Other income	28	79,750	199,440	90,830	211,873
Total income assessed	29	871,030	24,796,852	737,220	17,465,445
Deductions					
RPP contributions	30	192,390	276,496	211,260	260,657
RRSP contributions	31	267,140	583,987	223,270	414,674
Union and professional dues	32	285,570	104,781	251,870	85,865
Child care expenses	33	15,310	38,851	75,050	173,331
Carrying charges and interest expenses	34	70,390	23,523	70,410	12,886
Other employment expenses	35	40,920	154,856	14,310	47,411
Other deductions (from total income)	36	67,420	104,206	25,870	21,426
Capital gains deduction	37	18,060	79,320	10,450	40,163
Additional deductions (from net income)	38	93,600	264,523	49,560	158,551
Total deductions (Items 30 to 38)	39	604,820	1,630,543	501,840	1,214,964
Taxable income assessed	40	871,030	23,159,841	737,200	16,249,570
Non-refundable tax credits					
Amounts allowed: (41-51)					
Basic personal amount	41	870,850	5,609,987	736,530	4,744,462
Age amount	42				
Married or equivalent amount	43	115,280	504,502	61,360	274,953
Amounts for dependent children	44	155,120	113,243	72,910	46,151
CPP or QPP contributions	45	826,570	402,455	697,430	292,887
Unemployment Insurance premiums	46	807,250	551,072	696,500	416,005
Eligible pension income amount	47	1,560	892	460	327
Disability amount	48	4,410	18,439	1,660	7,027
Tuition fees and education amount	49	118,570	121,101	129,680	106,522
Amounts transferred from spouse	50	10,820	15,064	4,150	7,302
Allowable portion of medical expenses	51	17,350	13,913	25,950	17,906
Total tax credits on above amounts	52	870,950	1,252,455	736,970	1,010,631
Donations allowed: (53-54)					
Charitable donations	53	232,690	71,268	208,400	43,797
Gifts to Canada or a province	54	120	80	100	
Total tax credits on donations	55	205,710	17,761	179,130	10,381
Total non-refundable tax credits	56	870,950	1,270,216	736,970	1,021,012
Net federal tax	57	870,540	3,106,186	736,970	1,935,890
Net provincial tax	58	609,750	1,234,185	521,420	794,165
Total tax payable	59	871,030	4,340,372	737,220	2,730,055
Social benefits repayment					
Basic federal tax	60	12,210	6,467	1,080	911
Federal individual surtax	61	870,570	2,973,083	736,970	1,853,159
Minimum tax	62	865,090	136,737	731,610	83,938
Dividend tax credit	63	150	521	40	264
Child tax credit	64	32,500	11,916	24,890	6,633
	65	3,680	2,927	146,520	123,142

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

		Age group/Groupe d'âge: 30 - 34						I t e m s
Total		Males-Hommes		Females-Femmes		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
1,608,250		1,019,370		802,360		1,821,730		1
1,608,250		1,019,370		802,360		1,821,730		2
	\$		\$		\$		\$	3
1,528,820	35,998,951	945,920	30,378,057	758,570	17,993,077	1,704,480	48,371,134	4
58,850	594,849	41,000	785,308	18,490	175,713	59,490	961,020	5
63,560	114,370	47,230	131,206	33,900	90,470	81,140	221,677	6
								7
3,550	8,177	2,300	7,277	5,130	22,656	7,420	29,933	8
4,800	12,596	2,280	10,182	3,290	9,253	5,570	19,435	9
286,450	149,960	439,660	313,280	208,860	138,492	648,530	451,773	10
543,020	2,906,508	290,190	1,764,445	238,780	1,200,727	528,980	2,965,172	11
62,260	139,373	58,320	219,365	46,220	108,001	104,540	327,367	12
174,130	69,463	98,160	46,181	124,880	47,535	223,040	93,715	13
351,120	241,741	248,180	190,685	223,400	178,414	471,580	369,099	14
5,060	13,901	4,000	10,934	3,380	9,378	7,370	20,312	15
11,530	16,721	9,870	9,092	9,580	9,771	19,450	18,862	16
2,740	3,458	1,890	775	1,810	1,528	3,700	2,303	17
9,440	7,065	11,090	5,046	6,890	3,804	17,980	8,851	18
57,300	-101,519	69,520	-112,479	36,210	-45,873	105,730	-158,352	19
34,540	139,534	36,780	301,408	23,200	128,327	59,980	429,735	20
47,800	118,114	39,970	142,076	28,780	91,515	68,750	233,591	21
78,540	527,412	76,140	650,829	36,540	209,112	112,680	859,941	22
19,940	379,662	25,060	896,477	16,400	380,596	41,460	1,277,073	23
8,430	79,360	7,600	103,400	4,160	35,578	11,760	138,978	24
19,640	92,741	23,550	133,338	5,810	34,380	29,360	167,718	25
4,950	58,088	4,340	52,695	820	3,994	5,160	56,689	26
104,320	280,459	76,820	223,216	38,550	128,233	115,360	351,449	27
170,580	411,313	100,750	274,649	114,010	351,820	214,760	626,468	28
1,608,250	42,262,297	1,019,370	36,537,444	802,360	21,306,498	1,821,730	57,843,942	29
403,650	537,152	285,780	488,357	269,960	371,321	555,740	859,679	30
490,410	998,661	370,420	1,062,967	270,790	603,702	641,210	1,666,668	31
537,440	190,646	389,400	164,284	299,350	108,920	688,750	273,204	32
90,360	212,181	37,780	98,391	161,480	423,833	199,260	522,224	33
140,790	36,410	142,270	87,168	115,460	31,442	257,720	118,610	34
55,230	202,268	56,430	237,396	12,660	44,916	69,090	282,312	35
93,290	125,632	102,060	314,768	25,680	34,220	127,740	348,988	36
28,510	119,483	27,580	248,781	18,480	106,529	46,060	355,310	37
143,160	423,074	112,060	384,695	55,140	184,896	167,200	569,591	38
1,106,660	2,845,508	787,990	3,086,807	609,420	1,909,779	1,397,410	4,996,585	39
1,608,230	39,409,411	1,019,370	33,416,034	802,360	19,392,995	1,821,730	52,809,029	40
1,607,380	10,354,450	1,018,550	6,563,101	802,140	5,170,713	1,820,680	11,733,814	41
								42
176,640	779,455	225,120	1,012,160	109,010	503,538	334,130	1,515,697	43
228,030	159,394	402,420	367,054	156,560	117,926	558,980	484,980	44
1,524,000	695,341	977,190	550,640	759,250	345,208	1,736,440	895,848	45
1,503,750	967,077	916,040	722,478	739,790	476,265	1,655,830	1,198,742	46
2,030	1,219	620	471	1,280	893	1,900	1,364	47
6,070	25,466	9,530	40,955	3,130	14,322	12,660	55,277	48
248,250	227,623	91,430	65,582	101,970	62,891	193,400	128,473	49
14,970	22,367	12,790	14,922	4,540	8,951	17,330	23,872	50
43,300	31,819	21,290	18,994	38,500	32,005	59,790	50,998	51
1,607,910	2,263,086	1,019,120	1,594,359	802,160	1,152,409	1,821,280	2,746,768	52
441,080	115,065	363,640	156,816	258,580	63,077	622,220	219,893	53
220	81	190	766	340	12	520	778	54
384,830	28,142	323,580	40,388	226,550	15,120	550,130	55,508	55
1,607,910	2,291,228	1,019,120	1,634,747	802,160	1,167,529	1,821,280	2,802,276	56
1,607,510	5,042,076	1,019,260	5,007,656	801,630	2,443,994	1,820,890	7,451,650	57
1,131,170	2,028,351	715,720	1,998,671	552,450	968,493	1,268,170	2,967,164	58
1,608,250	7,070,427	1,019,370	7,006,327	802,360	3,412,487	1,821,730	10,418,814	59
13,290	7,379	61,290	37,841	6,520	3,775	67,810	41,616	60
1,607,540	4,826,242	1,019,310	4,789,015	801,650	2,338,416	1,820,950	7,127,431	61
1,596,690	220,675	1,013,910	230,162	796,250	107,496	1,810,160	337,659	62
180	785	490	1,853	130	569	610	2,422	63
57,390	18,549	54,940	29,216	43,700	14,374	98,640	43,591	64
150,190	126,069	10,130	8,078	261,770	232,319	271,910	240,397	65

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 4A (continued)

Taxable Returns by Age and Sex

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Age group/Groupe d'âge: 35 - 39			
		Males-Hommes		Females-Femmes	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	971,340		782,580	
Number of non-taxable returns	2				
Total number of returns	3	971,340		782,580	
Sources of income			\$		\$
Employment income	4	886,180	32,976,040	733,200	18,704,225
Commissions (from employment)	5	36,640	852,016	17,770	201,163
Other employment income	6	52,550	206,898	31,470	89,901
Old Age Security pension	7				
CPP or QPP benefits	8	4,920	28,154	11,820	53,322
Other pensions or superannuation	9	3,000	16,251	3,790	19,544
Family Allowance	10	527,710	456,942	253,200	191,575
Unemployment Insurance benefits	11	231,580	1,512,466	188,420	891,169
Taxable amount of dividends	12	82,790	412,148	59,040	201,773
Bond interest	13	107,790	52,997	132,610	61,318
Bank interest	14	301,670	291,944	255,830	268,576
Mortgage interest	15	6,070	20,896	4,850	19,307
Income from trusts	16	9,000	7,716	9,090	6,648
Annuity income	17	2,730	3,781	3,170	8,158
Foreign investment income	18	14,670	10,430	6,660	7,427
Net rental income	19	75,630	-131,153	48,820	-38,445
Taxable capital gains	20	48,050	513,640	27,490	196,622
RRSP income	21	42,710	219,015	34,480	142,930
Net business income	22	75,930	640,456	42,180	268,870
Net professional income	23	30,750	1,793,135	17,530	502,946
Net commission income	24	7,720	128,276	4,200	33,789
Net farming income	25	25,560	184,760	7,580	20,562
Net fishing income	26	4,760	63,314	1,080	7,790
Tax exempt income	27	69,640	248,619	31,770	109,424
Other income	28	106,650	265,287	118,180	485,662
Total income assessed	29	971,340	40,774,029	782,580	22,454,255
Deductions					
RPP contributions	30	323,540	651,933	289,010	465,583
RRSP contributions	31	402,640	1,330,791	299,230	720,332
Union and professional dues	32	412,120	190,486	313,050	123,515
Child care expenses	33	52,540	148,294	147,480	381,736
Carrying charges and interest expenses	34	183,050	163,099	132,980	38,454
Other employment expenses	35	54,070	260,538	13,180	52,497
Other deductions (from total income)	36	115,310	485,745	25,450	36,153
Capital gains deduction	37	33,410	412,532	21,290	157,550
Additional deductions (from net income)	38	106,420	422,155	47,280	168,399
Total deductions (Items 30 to 38)	39	805,610	4,065,573	602,060	2,144,218
Taxable income assessed	40	971,340	36,623,148	782,580	20,302,134
Non-refundable tax credits					
Amounts allowed: (41-51)					
Basic personal amount	41	970,780	6,255,419	782,320	5,045,196
Age amount	42				
Married or equivalent amount	43	243,020	1,091,818	138,640	645,361
Amounts for dependent children	44	495,140	518,621	193,100	154,100
CPP or QPP contributions	45	928,950	555,085	741,030	350,933
Unemployment Insurance premiums	46	838,160	704,830	708,260	476,292
Eligible pension income amount	47	1,080	1,044	1,880	1,741
Disability amount	48	13,930	60,045	5,720	23,764
Tuition fees and education amount	49	77,510	57,261	94,850	64,432
Amounts transferred from spouse	50	15,770	17,669	4,310	8,334
Allowable portion of medical expenses	51	32,070	35,665	48,640	48,731
Total tax credits on above amounts	52	971,020	1,583,994	782,360	1,168,728
Donations allowed: (53-54)					
Charitable donations	53	402,050	230,323	262,360	84,400
Gifts to Canada or a province	54	590	898	20	14
Total tax credits on donations	55	371,870	60,277	233,870	20,843
Total non-refundable tax credits	56	971,020	1,644,271	782,360	1,189,571
Net federal tax	57	971,080	5,930,761	782,210	2,653,317
Net provincial tax	58	685,330	2,411,175	536,580	1,055,053
Total tax payable	59	971,340	8,341,936	782,580	3,708,370
Social benefits repayment					
Basic federal tax	60	116,690	87,088	14,500	9,378
Federal individual surtax	61	971,230	5,670,289	782,220	2,539,234
Minimum tax	62	965,330	288,726	776,540	119,072
Dividend tax credit	63	820	3,338	220	1,019
Child tax credit	64	78,900	54,907	56,030	26,870
	65	12,770	9,176	278,880	245,201

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Déclarations selon l'âge et le sexe

Année d'imposition 1992 (en milliers de dollars)

		Age group/Groupe d'âge: 40 - 44						I t o c e s m t e
Total		Males-Hommes		Females-Femmes		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
753,920		849,000		730,960		1,579,960		1
753,920		849,000		730,960		1,579,960		2
	\$		\$		\$		\$	3
619,380	51,680,265	761,220	31,466,168	680,700	18,467,333	1,441,920	49,933,500	4
54,400	1,053,180	31,560	800,764	14,220	202,033	45,780	1,002,797	5
84,020	296,799	47,660	231,333	27,850	110,123	75,510	341,456	6
16,740	81,476	8,670	44,861	17,710	71,047	26,380	115,907	7
6,790	35,796	5,090	44,642	5,220	27,854	10,310	72,496	8
780,910	648,518	483,930	416,944	221,570	150,733	705,490	567,677	9
420,000	2,403,635	174,320	1,134,789	148,200	663,359	322,520	1,798,149	10
141,830	613,921	87,190	576,698	61,560	230,978	148,750	807,676	11
240,400	114,314	108,920	67,170	133,890	82,661	242,810	149,831	12
557,500	560,520	306,250	412,332	283,280	399,898	589,530	812,230	13
10,920	40,203	7,570	31,307	6,430	28,662	14,000	59,970	14
18,090	14,364	12,040	11,413	11,200	14,305	23,250	25,718	15
5,900	11,938	5,130	10,139	3,960	9,876	9,090	20,015	16
21,320	17,856	14,570	15,934	9,670	11,187	24,250	27,121	17
124,450	-169,598	79,720	-134,626	50,960	-19,643	130,680	-154,269	18
75,550	710,263	49,090	637,973	29,020	281,020	78,120	918,993	19
77,180	361,945	46,100	307,601	31,450	141,104	77,550	448,705	20
118,120	909,326	78,810	735,243	40,740	270,403	119,550	1,005,646	21
48,280	2,296,080	34,190	1,983,112	15,220	410,215	49,420	2,393,326	22
11,920	162,064	11,260	152,104	4,570	50,930	15,820	203,034	23
33,140	205,322	27,790	115,585	8,850	14,191	36,640	129,775	24
5,840	71,104	3,700	45,302	970	8,817	4,670	54,119	25
101,410	358,043	54,920	199,135	30,890	111,592	85,810	310,727	26
224,830	750,950	102,270	307,008	107,440	410,092	209,700	717,100	27
753,920	63,228,284	849,000	39,612,931	730,960	22,148,769	1,579,960	61,761,700	28
612,560	1,117,517	316,970	752,410	294,000	540,682	610,970	1,293,092	29
701,880	2,051,123	379,480	1,375,343	300,120	786,740	679,590	2,162,084	30
725,170	314,001	378,330	185,887	317,050	131,831	695,380	317,718	31
200,020	530,030	32,440	76,920	71,850	146,693	104,290	223,613	32
316,030	201,553	192,590	238,403	138,430	66,474	331,020	304,877	33
67,250	313,034	46,140	231,244	11,670	55,748	57,810	286,992	34
140,760	521,898	103,400	508,865	23,400	48,461	126,800	557,326	35
54,700	570,083	33,870	490,247	22,870	218,146	56,750	708,393	36
153,700	590,553	86,860	371,566	44,620	157,130	131,480	528,697	37
4,407,660	6,209,791	712,110	4,230,885	566,420	2,151,906	1,278,520	6,382,791	38
753,920	56,925,282	849,000	35,299,849	730,960	19,984,826	1,579,960	55,284,676	39
1,753,100	11,300,615	848,550	5,468,451	730,670	4,712,820	1,579,220	10,181,271	40
381,660	1,737,179	203,960	902,834	114,870	524,923	318,830	1,427,757	41
688,240	672,721	444,230	441,363	147,370	110,653	591,590	552,016	42
1,669,980	906,018	812,560	504,063	687,690	337,672	1,500,260	841,736	43
1,546,420	1,181,122	713,180	624,470	654,670	457,372	1,367,850	1,081,842	44
2,960	2,785	3,790	3,496	4,080	3,390	7,870	6,887	45
19,650	83,809	14,680	62,692	7,110	29,946	21,780	92,639	46
172,360	121,694	101,660	109,874	112,870	106,715	214,530	216,590	47
20,080	26,002	12,360	18,713	4,340	9,126	16,710	27,839	48
80,710	84,395	37,770	41,126	55,160	62,927	92,920	104,053	49
1,753,390	2,752,722	848,600	1,394,238	730,730	1,087,322	1,579,330	2,481,561	50
664,410	314,723	393,640	271,552	253,730	99,238	647,360	370,790	51
610	912	340	1,288	390	260	730	1,547	52
605,730	81,120	369,000	71,822	229,740	24,954	598,740	96,776	53
1,753,390	2,833,842	848,600	1,466,060	730,730	1,112,276	1,579,330	2,578,336	54
1,753,290	8,584,078	848,720	6,041,452	730,010	2,719,854	1,578,740	8,761,306	55
1,221,910	3,466,228	603,240	2,480,940	515,340	1,104,512	1,118,580	3,585,452	56
1,753,920	12,050,306	849,000	8,522,392	730,960	3,824,366	1,579,960	12,346,758	57
131,180	96,466	134,090	101,307	19,290	12,359	153,380	113,667	58
1,753,440	8,209,523	848,760	5,759,162	730,450	2,604,854	1,579,210	8,364,016	59
1,741,870	407,798	844,700	306,118	724,020	123,170	1,568,720	429,288	60
1,030	4,356	1,320	5,177	440	1,764	1,760	6,941	61
134,930	81,777	83,360	76,826	57,780	30,762	141,140	107,588	62
291,650	254,377	13,880	9,777	194,370	152,711	208,250	162,488	63

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 4A (continued)

Taxable Returns by Age and Sex

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Age group/Groupe d'âge: 45 - 49			
		Males-Hommes		Females-Femmes	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	738,790	615,420
Number of non-taxable returns	2	Nombre de déclarations non imposables	2		
Total number of returns	3	Nombre total de déclarations	3	738,790	615,420
Sources of income		Sources de revenu			
Employment income	4	Revenus d'emploi	4	652,910	562,280
Commissions (from employment)	5	Commissions (d'emploi)	5	24,410	12,340
Other employment income	6	Autres revenus d'emploi	6	43,580	21,150
Old Age Security pension	7	Pension de sécurité de la vieillesse	7		
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	13,180	27,100
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	11,970	7,610
Family Allowance	10	Allocations familiales	10	328,880	113,720
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	140,250	112,140
Taxable amount of dividends	12	Montant imposable des dividendes	12	93,180	60,110
Bond interest	13	Intérêts obligataires	13	100,370	126,920
Bank interest	14	Intérêts bancaires	14	310,180	274,960
Mortgage interest	15	Intérêts hypothécaires	15	8,020	7,430
Income from trusts	16	Revenus de fiducie	16	11,120	11,190
Annuity income	17	Revenus de rentes	17	5,230	4,210
Foreign investment income	18	Revenus de placements étrangers	18	17,570	11,380
Net rental income	19	Revenus nets de location	19	79,650	48,590
Taxable capital gains	20	Gains en capital imposables	20	49,670	31,280
RRSP income	21	Revenu d'un REER	21	38,370	27,280
Net business income	22	Revenus nets d'entreprise	22	70,920	39,130
Net professional income	23	Revenus nets de profession libérale	23	29,480	12,790
Net commission income	24	Revenus nets de commissions	24	8,880	4,060
Net farming income	25	Revenus nets d'agriculture	25	27,620	8,630
Net fishing income	26	Revenus nets de pêche	26	4,710	740
Tax exempt income	27	Revenus non imposables	27	44,080	24,480
Other income	28	Autres revenus	28	98,880	82,080
Total income assessed	29	Revenu total établi	29	738,790	615,420
Deductions		Déductions			
RPP contributions	30	Cotisations à un régime de pension agréé	30	279,390	248,990
RRSP contributions	31	Cotisations à un REER	31	349,030	283,170
Union and professional dues	32	Cotisations syndicales et professionnelles	32	329,430	255,640
Child care expenses	33	Frais de garde d'enfants	33	11,810	17,840
Carrying charges and interest expenses	34	Frais financiers et frais d'intérêts	34	195,780	130,710
Other employment expenses	35	Autres dépenses d'emploi	35	39,540	10,500
Other deductions (from total income)	36	Autres déductions (du revenu total)	36	77,320	18,580
Capital gains deduction	37	Déduction pour gains en capital	37	33,350	23,850
Additional deductions (from net income)	38	Déductions supplémentaires (du revenu net)	38	72,760	37,150
Total deductions (Items 30 to 38)	39	Total des déductions (postes 30 à 38)	39	624,860	480,170
Taxable income assessed	40	Revenu imposable établi	40	738,790	615,240
Non-refundable tax credits		Crédits d'impôt non remboursables			
Amounts allowed: (41-51)		Montants alloués: (41-51)			
Basic personal amount	41	Montant personnel de base	41	738,400	615,260
Age amount	42	Montant en raison de l'âge	42		
Married or equivalent amount	43	Montant de marié(e) ou l'équivalent	43	167,360	68,430
Amounts for dependent children	44	Montants pour enfants à charge	44	286,900	66,440
CPP or QPP contributions	45	Cotisations au RPC ou au RRQ	45	699,730	571,050
Unemployment Insurance premiums	46	Cotisations à l'assurance-chômage	46	605,960	535,390
Eligible pension income amount	47	Montant pour revenu de pensions	47	10,830	6,840
Disability amount	48	Montant pour personnes handicapées	48	12,740	7,410
Tuition fees and education amount	49	Frais de scolarité et montant rel. aux études	49	147,680	97,490
Amounts transferred from spouse	50	Montants transférés du conjoint	50	11,010	3,390
Allowable portion of medical expenses	51	Partie déductible des frais médicaux	51	37,300	51,340
Total tax credits on above amounts	52	Total, créd. d'imp. pour montants ci-dessus	52	738,500	615,280
Donations allowed: (53-54)		Dons alloués: (53-54)			
Charitable donations	53	Dons de charité	53	362,530	223,930
Gifts to Canada or a province	54	Dons au Canada ou à une province	54	490	160
Total tax credits on donations	55	Total, crédits d'impôt pour les dons	55	341,760	203,310
Total non-refundable tax credits	56	Total des crédits d'impôt non remboursables	56	738,500	615,280
Net federal tax	57	Impôt fédéral net	57	738,560	614,970
Net provincial tax	58	Impôt provincial net	58	525,540	434,800
Total tax payable	59	Total de l'impôt à payer	59	738,790	615,420
Social benefits repayment	60	Rembours. de prestations de program. sociaux	60	106,140	12,820
Basic federal tax	61	Impôt fédéral de base	61	738,580	5,511,841
Federal individual surtax	62	Surtaxe fédérale des particuliers	62	733,750	303,240
Minimum tax	63	Impôt minimum	63	1,350	5,155
Dividend tax credit	64	Crédit d'impôt pour dividendes	64	88,970	58,570
Child tax credit	65	Crédit d'impôt pour enfants	65	7,790	5,177

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Déclarations selon l'âge et le sexe

Année d'imposition 1992 (en milliers de dollars)

				Age group/Groupe d'âge: 50 - 54				I t e m	P o s t e
Total		Males-Hommes		Females-Femmes		Total			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
354,210		559,120		432,740		991,850		1	
354,210		559,120		432,740		991,850		2	
	\$		\$		\$		\$	3	
215,190	43,891,357	484,140	21,000,976	378,760	9,693,782	862,900	30,694,758	4	
36,750	906,595	19,350	554,742	8,820	151,078	28,170	705,820	5	
64,730	300,973	41,030	255,262	14,460	74,768	55,490	330,030	6	
40,290	214,978	16,430	110,288	40,530	201,509	56,960	311,797	7	
19,580	207,515	25,200	397,554	13,830	125,811	39,020	523,365	8	
442,610	293,929	135,520	79,479	30,160	14,022	165,680	93,501	9	
252,380	1,440,586	100,980	664,915	80,690	351,155	181,670	1,016,070	10	
153,290	901,865	80,430	565,500	55,290	226,258	135,720	791,758	11	
227,290	179,881	81,680	86,615	103,860	115,846	185,540	202,460	12	
585,140	1,041,139	280,050	594,201	231,130	622,536	511,190	1,216,737	13	
15,450	90,638	10,380	67,479	8,300	46,821	18,680	114,300	14	
22,310	34,413	10,520	19,676	8,760	15,604	19,280	35,279	15	
9,440	21,581	7,040	20,376	6,580	23,513	13,610	43,888	16	
28,950	40,994	16,260	24,560	10,460	17,979	26,720	42,539	17	
128,240	-95,310	72,830	-11,917	40,570	20,688	113,410	8,772	18	
80,950	1,075,701	42,560	711,611	27,500	246,560	70,060	958,172	19	
65,650	403,307	27,540	217,788	17,830	104,112	45,370	321,900	20	
110,050	829,899	51,210	486,071	26,180	166,971	77,390	653,042	21	
42,270	2,304,879	21,000	1,324,038	7,320	129,228	28,310	1,453,265	22	
12,940	203,010	7,210	127,633	3,080	40,270	10,290	167,903	23	
36,240	137,438	25,440	119,213	8,170	32,781	33,600	151,994	24	
5,460	57,347	2,460	33,760	610	1,964	3,070	35,724	25	
68,560	270,268	36,230	176,641	17,750	67,314	53,970	243,955	26	
180,960	682,228	79,630	268,117	55,040	211,720	134,670	479,837	27	
354,210	55,435,214	559,120	27,894,577	432,740	12,702,290	991,850	40,596,867	28	
528,390	1,180,939	212,030	545,960	162,850	299,526	374,870	845,486	29	
632,190	2,120,733	285,140	1,136,292	209,810	584,696	494,960	1,720,988	30	
585,070	273,881	250,240	124,825	166,610	67,344	416,850	192,169	31	
29,650	61,897	4,200	8,855	1,930	2,173	6,130	11,028	32	
326,480	347,842	155,540	234,296	102,380	56,362	257,920	290,658	33	
50,040	262,887	27,950	136,706	7,060	42,820	35,010	179,525	34	
95,900	485,099	44,490	275,815	14,390	21,489	58,880	297,304	35	
57,200	759,770	29,720	493,385	22,390	186,964	52,110	680,349	36	
109,910	476,006	58,050	313,648	25,510	97,139	83,550	410,787	37	
105,030	5,969,056	472,230	3,269,783	333,580	1,358,512	805,810	4,628,295	38	
354,030	49,408,161	559,110	24,614,393	432,740	11,342,694	991,850	35,957,088	39	
353,660	8,731,896	558,850	3,604,573	432,680	2,792,355	991,530	6,396,928	40	
235,790	1,040,877	132,450	592,354	26,180	107,073	158,630	699,427	41	
353,340	273,918	117,100	81,222	16,250	9,224	133,350	90,446	42	
270,770	715,942	519,740	320,127	381,180	177,710	900,920	497,837	43	
141,350	909,572	444,220	387,789	356,350	237,080	800,570	624,869	44	
17,670	17,040	24,380	24,014	13,620	13,092	38,010	37,106	45	
20,150	86,242	13,330	57,160	7,130	28,965	20,460	86,125	46	
245,160	343,166	101,320	185,739	47,740	60,675	149,060	246,414	47	
14,390	25,964	8,020	19,218	4,930	13,307	12,950	32,524	48	
88,640	107,913	29,830	39,585	43,460	42,497	73,290	82,082	49	
353,780	2,087,511	559,000	903,734	432,680	592,577	991,690	1,496,311	50	
586,450	358,669	281,630	219,116	162,690	87,182	444,320	306,298	51	
650	2,818	160	4,849	160	508	320	5,357	52	
545,070	94,389	264,910	59,328	148,340	22,602	413,250	81,930	53	
353,780	2,181,900	559,000	963,062	432,680	615,179	991,690	1,578,241	54	
353,530	8,118,435	558,790	4,377,458	432,630	1,552,977	991,420	5,930,435	55	
960,340	3,343,339	397,950	1,809,641	307,280	637,635	705,230	2,447,276	56	
354,210	11,461,775	559,120	6,187,099	432,740	2,190,612	991,850	8,377,710	57	
118,960	76,928	41,590	22,919	2,960	1,381	44,550	24,300	58	
353,540	7,739,133	558,890	4,166,978	432,630	1,486,086	991,520	5,653,063	59	
344,560	409,438	554,470	233,139	429,310	71,299	983,780	304,437	60	
1,760	6,896	3,290	8,318	460	1,859	3,760	10,178	61	
147,540	120,137	77,860	75,349	53,850	30,137	131,710	105,486	62	
86,880	58,381	2,250	1,221	19,680	11,402	21,930	12,623	63	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 4A (continued)

Taxable Returns by Age and Sex

1992 Taxation year (all money figures in thousands of dollars)

Item		Poste	Age group/Groupe d'âge: 55 - 59			
			Males-Hommes		Females-Femmes	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	476,780	334,420	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2			
Total number of returns	3	Nombre total de déclarations	3	476,780	334,420	
Sources of income		Sources de revenu				
Employment income	4	Revenus d'emploi	4	373,700	14,457,628	5,692,009
Commissions (from employment)	5	Commissions (d'emploi)	5	13,110	293,873	62,953
Other employment income	6	Autres revenus d'emploi	6	36,780	225,167	61,732
Old Age Security pension	7	Pension de sécurité de la vieillesse	7			
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	30,910	228,549	296,766
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	92,570	1,653,189	500,010
Family Allowance	10	Allocations familiales	10	44,820	22,679	3,027
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	92,070	606,408	255,300
Taxable amount of dividends	12	Montant imposable des dividendes	12	73,670	459,238	232,678
Bond interest	13	Intérêts obligataires	13	77,700	112,631	150,739
Bank interest	14	Intérêts bancaires	14	271,870	800,140	769,435
Mortgage interest	15	Intérêts hypothécaires	15	11,490	82,696	75,850
Income from trusts	16	Revenus de fiducie	16	10,670	18,011	25,691
Annuity income	17	Revenus de rentes	17	8,860	36,585	42,814
Foreign investment income	18	Revenus de placements étrangers	18	16,030	27,920	11,080
Net rental income	19	Revenus nets de location	19	60,840	97,427	68,787
Taxable capital gains	20	Gains en capital imposables	20	40,520	676,144	267,782
RRSP income	21	Revenu d'un REER	21	33,110	267,223	149,365
Net business income	22	Revenus nets d'entreprise	22	38,920	333,500	110,604
Net professional income	23	Revenus nets de profession libérale	23	15,020	928,496	77,524
Net commission income	24	Revenus nets de commissions	24	5,230	70,825	28,838
Net farming income	25	Revenus nets d'agriculture	25	25,860	130,893	44,043
Net fishing income	26	Revenus nets de pêche	26	1,990	24,186	1,202
Tax exempt income	27	Revenus non imposables	27	32,440	166,258	49,699
Other income	28	Autres revenus	28	80,770	400,005	203,183
Total income assessed	29	Revenu total établi	29	476,780	22,119,674	9,186,052
Deductions		Déductions				
RPP contributions	30	Cotisations à un régime de pension agréé	30	145,110	326,465	152,677
RRSP contributions	31	Cotisations à un REER	31	243,590	1,071,574	461,061
Union and professional dues	32	Cotisations syndicales et professionnelles	32	186,030	86,826	35,030
Child care expenses	33	Frais de garde d'enfants	33	1,280	2,394	598
Carrying charges and interest expenses	34	Frais financiers et frais d'intérêts	34	139,220	166,821	42,798
Other employment expenses	35	Autres dépenses d'emploi	35	18,600	95,805	16,489
Other deductions (from total income)	36	Autres déductions (du revenu total)	36	35,890	200,677	19,182
Capital gains deduction	37	Déduction pour gains en capital	37	29,180	493,325	204,716
Additional deductions (from net income)	38	Déductions supplémentaires (du revenu net)	38	49,490	257,975	75,596
Total deductions (Items 30 to 38)	39	Total des déductions (postes 30 à 38)	39	390,260	2,701,861	1,008,147
Taxable income assessed	40	Revenu imposable établi	40	476,780	19,427,813	8,177,708
Non-refundable tax credits		Crédits d'impôt non remboursables,				
Amounts allowed: (41-51)		Montants alloués : (41-51)				
Basic personal amount	41	Montant personnel de base	41	476,160	3,070,871	2,155,995
Age amount	42	Montant en raison de l'âge	42			
Married or equivalent amount	43	Montant de marié(e) ou l'équivalent	43	143,390	630,397	13,320
Amounts for dependent children	44	Montants pour enfants à charge	44	37,700	24,079	3,680
CPP or QPP contributions	45	Cotisations au RPC ou au RRQ	45	393,650	228,603	250,310
Unemployment Insurance premiums	46	Cotisations à l'assurance-chômage	46	334,320	268,214	228,770
Eligible pension income amount	47	Montant pour revenu de pensions	47	89,900	88,503	44,370
Disability amount	48	Montant pour personnes handicapées	48	17,730	75,603	7,480
Tuition fees and education amount	49	Frais de scolarité et montant rel. aux études	49	49,750	89,116	19,470
Amounts transferred from spouse	50	Montants transférés du conjoint	50	9,600	26,555	5,220
Allowable portion of medical expenses	51	Partie déductible des frais médicaux	51	32,770	45,006	39,140
Total tax credits on above amounts	52	Total, créd. d'imp. pour montants ci-dessus	52	476,340	773,220	334,210
Donations allowed: (53-54)		Dons alloués : (53-54)				
Charitable donations	53	Dons de charité	53	245,950	193,364	131,090
Gifts to Canada or a province	54	Dons au Canada ou à une province	54	350	4,353	120
Total tax credits on donations	55	Total, crédits d'impôt pour les dons	55	232,260	52,461	121,360
Total non-refundable tax credits	56	Total des crédits d'impôt non remboursables	56	476,340	825,681	334,210
Net federal tax	57	Impôt fédéral net	57	476,100	3,325,372	334,330
Net provincial tax	58	Impôt provincial net	58	346,080	1,392,450	242,030
Total tax payable	59	Total de l'impôt à payer	59	476,780	4,717,823	334,420
Social benefits repayment	60	Rembours. de prestations de program. sociaux	60	11,670	7,509	850
Basic federal tax	61	Impôt fédéral de base	61	476,560	3,168,808	334,330
Federal individual surtax	62	Surtaxe fédérale des particuliers	62	473,140	178,524	330,330
Minimum tax	63	Impôt minimum	63	3,020	9,429	570
Dividend tax credit	64	Crédit d'impôt pour dividendes	64	71,480	61,175	51,560
Child tax credit	65	Crédit d'impôt pour enfants	65	1,010	523	5,320

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Déclarations selon l'âge et le sexe

Année d'imposition 1992 (en milliers de dollars)

				Age group/Groupe d'âge: 60 - 64				I t e m	P o s t e
Total		Males-Hommes		Females-Femmes		Total			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
811,190		453,050		311,410		764,460		1	
811,190		453,050		311,410		764,460		2	
	\$		\$		\$		\$	3	
626,410	20,149,636	244,390	8,098,903	153,560	3,067,481	397,940	11,166,384	4	
18,150	356,827	9,820	186,319	2,110	34,921	11,930	221,240	5	
48,460	286,899	29,260	217,703	11,530	70,093	40,790	287,796	6	
86,000	525,316	230,850	1,269,942	176,390	873,418	407,240	2,143,360	7	
136,910	2,153,199	189,210	3,501,720	97,380	994,497	286,580	4,496,217	8	
51,940	25,706	14,720	7,467	2,240	856	16,960	8,323	9	
149,710	861,709	73,140	467,128	36,870	156,515	110,000	623,643	10	
126,460	691,915	74,680	568,309	53,250	266,668	127,920	834,978	11	
166,640	263,370	80,670	166,437	89,800	193,188	170,470	359,625	12	
484,400	1,569,575	293,280	1,074,036	224,470	1,041,790	517,750	2,115,825	13	
22,830	158,546	14,620	117,534	13,580	93,673	28,200	211,207	14	
19,320	43,702	11,130	23,627	10,720	26,268	21,850	49,895	15	
19,870	79,399	18,320	77,882	18,240	73,025	36,560	150,907	16	
27,110	43,940	16,120	31,207	12,840	31,616	28,960	62,823	17	
96,070	166,215	52,040	159,725	26,600	66,131	78,640	225,857	18	
67,290	943,926	38,270	740,096	27,040	279,190	65,310	1,019,285	19	
54,600	416,588	47,640	371,972	28,810	184,178	76,450	556,150	20	
55,000	444,104	33,510	258,461	11,220	66,077	44,730	324,537	21	
19,880	1,006,020	14,910	755,423	3,990	66,127	18,890	821,551	22	
7,810	99,663	3,910	54,309	1,130	18,763	5,040	73,072	23	
32,920	174,936	22,880	146,529	5,140	32,434	28,020	178,963	24	
2,250	25,388	2,050	18,759	450	2,358	2,500	21,118	25	
44,090	215,957	31,100	177,737	32,240	108,084	63,330	285,821	26	
132,640	603,189	91,780	390,214	52,560	260,114	144,350	650,328	27	
811,190	31,305,726	453,050	18,881,442	311,410	8,007,464	764,460	26,888,906	28	
239,940	479,142	81,410	157,384	54,980	80,007	136,390	237,392	29	
398,170	1,532,635	190,090	908,236	103,710	309,863	293,800	1,218,099	30	
283,870	121,855	117,570	43,057	57,470	17,327	175,030	60,383	31	
1,610	2,992	100	34			110	35	32	
224,050	209,618	135,800	134,987	88,130	39,524	223,930	174,510	33	
21,990	112,294	11,300	59,602	1,810	10,038	13,100	69,640	34	
47,950	219,859	28,710	158,911	11,800	21,227	40,510	180,138	35	
51,840	698,041	29,110	518,852	22,110	204,212	51,220	723,065	36	
69,090	333,571	45,510	264,253	40,300	142,299	85,810	406,551	37	
632,240	3,710,008	329,490	2,245,316	210,020	824,497	539,510	3,069,813	38	
811,190	27,605,522	453,040	16,651,998	311,320	7,186,598	764,350	23,838,596	39	
810,380	5,226,866	452,860	2,921,363	311,320	2,009,365	764,180	4,930,728	40	
156,710	681,486	142,710	602,193	7,550	27,297	150,260	629,491	41	
41,370	26,359	13,420	9,871	1,750	1,627	15,180	11,498	42	
643,960	336,198	229,770	126,362	135,950	55,910	365,720	182,272	43	
563,090	406,138	203,680	140,272	132,780	72,767	336,470	213,039	44	
134,260	131,669	185,670	183,504	96,310	94,014	281,980	277,518	45	
25,210	107,637	26,300	111,156	11,710	49,483	38,010	160,639	46	
69,220	112,594	26,230	47,586	9,340	12,374	35,570	59,960	47	
14,820	38,379	22,900	68,334	7,620	22,530	30,520	90,864	48	
71,910	87,970	43,100	49,471	51,700	48,826	94,800	98,298	49	
810,550	1,216,585	452,940	724,492	311,320	407,003	764,260	1,131,495	50	
377,040	266,615	235,730	200,617	133,180	78,335	368,910	278,951	51	
470	4,676	430	2,058	280	779	710	2,836	52	
353,610	71,351	223,690	53,819	125,230	20,321	348,920	74,140	53	
810,550	1,287,936	452,980	778,311	311,320	427,324	764,300	1,205,636	54	
810,430	4,406,556	452,540	2,702,755	310,650	922,239	763,200	3,624,994	55	
588,110	1,847,357	326,080	1,141,641	212,600	385,485	538,670	1,527,126	56	
811,190	6,253,914	453,050	3,844,396	311,410	1,307,724	764,460	5,152,121	57	
12,510	7,965	4,650	4,230	520	514	5,170	4,744	58	
810,900	4,204,493	452,550	2,569,106	310,650	883,708	763,210	3,452,814	59	
803,480	229,134	448,380	147,468	306,290	43,995	754,670	191,463	60	
3,590	11,246	1,900	6,119	450	1,842	2,350	7,961	61	
123,040	92,170	72,210	75,723	51,770	35,526	123,980	111,249	62	
6,320	3,634	580	308	1,410	709	1,990	1,017	63	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 4A (continued)

Taxable Returns by Age and Sex

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Age group/Groupe d'âge: 65 - 69			
		Males-Hommes		Females-Femmes	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	352,290		250,550	
Number of non-taxable returns	2				
Total number of returns	3	352,290		250,550	
Sources of income	Sources de revenu		\$		\$
Employment income	4	78,480	2,007,137	45,070	715,419
Commissions (from employment)	5	3,090	52,702	1,090	5,513
Other employment income	6	9,330	59,706	3,160	13,187
Old Age Security pension	7	338,300	1,375,536	242,940	1,005,616
CPP or QPP benefits	8	341,070	2,125,897	228,810	1,143,382
Other pensions or superannuation	9	252,780	3,332,753	140,310	1,019,580
Family Allowance	10	3,770	1,795	600	194
Unemployment Insurance benefits	11	28,850	191,794	10,540	48,602
Taxable amount of dividends	12	57,930	473,324	43,350	235,734
Bond interest	13	66,860	175,769	78,390	217,672
Bank interest	14	248,960	1,035,139	208,070	1,106,617
Mortgage interest	15	12,200	109,382	11,630	74,358
Income from trusts	16	9,160	18,312	8,030	29,049
Annuity income	17	43,740	205,142	32,710	147,535
Foreign investment income	18	12,680	27,528	10,060	18,632
Net rental income	19	36,200	141,540	19,760	84,979
Taxable capital gains	20	28,400	471,081	18,440	199,539
RRSP income	21	49,150	338,724	30,590	186,103
Net business income	22	16,820	107,253	5,760	30,810
Net professional income	23	10,040	352,771	2,390	39,184
Net commission income	24	2,280	23,582	860	2,276
Net farming income	25	17,640	89,570	4,950	16,952
Net fishing income	26	880	2,593		
Tax exempt income	27	67,950	167,115	32,840	70,920
Other income	28	58,890	155,692	34,910	101,800
Total income assessed	29	352,290	13,041,837	250,550	6,513,654
Deductions	Déductions				
RPP contributions	30	19,220	28,367	10,310	11,148
RRSP contributions	31	88,970	461,726	34,380	125,988
Union and professional dues	32	35,230	7,458	14,900	2,645
Child care expenses	33	10	1		
Carrying charges and interest expenses	34	115,920	81,612	88,170	31,323
Other employment expenses	35	3,570	15,746	560	1,888
Other deductions (from total income)	36	17,450	92,805	5,520	11,861
Capital gains deduction	37	22,370	314,962	14,850	142,246
Additional deductions (from net income)	38	80,180	230,426	41,050	99,332
Total deductions (Items 30 to 38)	39	239,600	1,233,103	145,960	426,431
Taxable income assessed	40	352,280	11,745,644	250,550	6,061,279
Non-refundable tax credits	Crédits d'impôt non remboursables				
Amounts allowed: (41-51)	Montants alloués : (41-51)				
Basic personal amount	41	351,890	2,269,158	250,370	1,614,339
Age amount	42	351,890	1,223,855	250,370	870,682
Married or equivalent amount	43	94,550	294,015	2,270	6,886
Amounts for dependent children	44	3,930	2,990	60	62
CPP or QPP contributions	45	27,600	10,582	16,720	4,873
Unemployment Insurance premiums	46	55,510	25,915	31,260	13,072
Eligible pension income amount	47	262,530	257,010	151,270	146,404
Disability amount	48	20,640	87,669	7,370	30,938
Tuition fees and education amount	49	9,340	14,523	3,060	3,548
Amounts transferred from spouse	50	65,180	191,055	5,370	14,394
Allowable portion of medical expenses	51	34,160	39,422	32,770	38,144
Total tax credits on above amounts	52	351,890	750,673	250,370	466,395
Donations allowed: (53-54)	Dons alloués : (53-54)				
Charitable donations	53	196,880	180,001	119,910	91,691
Gifts to Canada or a province	54	320	4,457	430	6,021
Total tax credits on donations	55	187,900	49,213	115,430	25,718
Total non-refundable tax credits	56	351,890	799,886	250,480	492,113
Net federal tax	57	351,240	1,556,171	250,050	633,415
Net provincial tax	58	251,210	670,114	171,520	266,966
Total tax payable	59	352,290	2,226,285	250,550	900,381
Social benefits repayment	60	31,540	75,160	11,480	26,527
Basic federal tax	61	351,340	1,483,190	250,120	605,699
Federal individual surtax	62	347,600	84,362	245,770	30,517
Minimum tax	63	560	3,016	350	1,443
Dividend tax credit	64	56,950	63,077	42,190	31,408
Child tax credit	65	110	63	370	128

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Déclarations selon l'âge et le sexe

Année d'imposition 1992 (en milliers de dollars)

				Age group/Groupe d'âge: 70 - 74				I P
Total		Males-Hommes		Females-Femmes		Total		t o
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	s m
602,840		260,640		220,430		481,060		e
602,840		260,640		220,430		481,060		2
	\$		\$		\$		\$	3
123,540	2,722,556	21,800	508,076	13,220	174,469	35,020	682,545	4
4,180	58,214	1,510	24,463	250	4,351	1,760	28,815	5
12,490	72,893	2,780	16,235	2,810	3,025	5,590	19,260	6
581,240	2,381,152	258,910	1,158,375	218,260	979,255	477,170	2,137,630	7
569,880	3,269,279	257,390	1,649,988	197,100	984,709	454,500	2,634,697	8
393,080	4,352,333	206,960	2,680,507	145,720	1,120,906	352,680	3,801,414	9
4,370	1,989	1,110	770	110	45	1,220	815	10
39,390	240,396	3,070	18,370	1,010	4,722	4,080	23,092	11
101,280	709,059	43,410	309,039	43,780	250,676	87,190	559,714	12
145,250	393,441	62,660	175,487	79,740	231,292	142,400	406,780	13
457,030	2,141,755	206,790	942,339	191,710	1,260,092	398,490	2,202,431	14
23,830	183,739	10,390	88,277	11,190	80,553	21,580	168,830	15
17,190	47,361	6,730	20,359	8,520	37,165	15,250	57,523	16
76,450	352,677	56,560	303,229	50,020	219,442	106,590	522,671	17
22,740	46,160	10,250	21,495	11,120	25,406	21,360	46,902	18
55,970	226,519	24,730	123,361	13,550	61,554	38,280	184,914	19
46,840	670,621	20,450	321,838	20,710	168,494	41,150	490,331	20
79,740	524,828	21,050	137,162	17,280	100,171	38,330	237,333	21
22,580	138,063	6,930	27,144	2,430	15,707	9,360	42,851	22
12,420	391,955	5,360	124,948	1,080	10,430	6,450	135,378	23
3,140	25,859	1,600	17,139	460	1,205	2,060	18,344	24
22,590	106,522	10,900	42,808	3,600	6,104	14,490	48,912	25
880	2,593	140	1,065			140	1,065	26
100,790	238,035	40,480	77,731	32,900	62,872	73,370	140,604	27
93,800	257,492	33,220	80,421	28,480	80,104	61,700	160,525	28
602,840	19,555,491	260,640	8,870,626	220,430	5,882,750	481,060	14,753,376	29
29,530	39,514	5,650	7,282	2,270	2,229	7,930	9,511	30
123,350	587,713	32,670	168,413	5,170	20,738	37,830	189,151	31
50,140	10,103	14,080	2,017	6,980	569	21,060	2,585	32
10	1							33
204,090	112,935	97,260	52,553	86,220	29,189	183,480	81,743	34
4,120	17,634	1,120	7,336	220	990	1,340	8,326	35
22,960	104,667	8,760	40,059	5,120	10,737	13,880	50,797	36
37,220	457,208	15,320	218,059	16,400	106,052	31,720	324,111	37
121,230	329,758	48,260	112,580	40,330	90,716	88,590	203,296	38
385,560	1,659,534	159,920	608,300	129,210	261,220	289,130	869,520	39
602,830	17,806,923	260,640	8,219,089	220,350	5,587,818	480,980	13,806,907	40
602,260	3,883,497	260,490	1,681,151	220,170	1,419,150	480,660	3,100,301	41
602,260	2,094,538	260,490	906,717	220,170	765,409	480,660	1,672,126	42
96,820	300,901	51,250	98,674	2,200	6,122	53,450	104,796	43
3,980	3,051	1,150	1,059	270	290	1,410	1,349	44
44,320	15,455	150	21	360	89	510	110	45
86,770	38,987	9,530	3,532	5,550	2,317	15,090	5,848	46
413,800	403,415	216,880	214,096	157,270	152,485	374,150	366,582	47
28,010	118,607	15,960	67,899	8,030	33,928	23,990	101,827	48
12,390	18,070	3,060	4,583	2,480	2,668	5,550	7,251	49
70,550	205,449	76,870	233,049	5,490	17,276	82,360	250,326	50
66,930	77,566	25,330	45,530	30,810	35,147	56,140	80,677	51
602,260	1,217,069	260,510	553,451	220,170	413,906	480,680	967,357	52
316,800	271,692	162,980	147,442	125,580	102,438	288,560	249,880	53
750	10,478	320	3,573	130	1,219	440	4,792	54
303,330	74,931	155,230	40,136	121,610	27,164	276,850	67,300	55
602,370	1,291,999	260,510	593,587	220,170	441,070	480,680	1,034,657	56
601,290	2,189,585	260,070	1,037,070	220,000	609,218	480,080	1,646,288	57
422,730	937,080	187,310	452,101	152,860	267,943	340,170	720,043	58
602,840	3,126,666	260,640	1,489,171	220,430	877,161	481,060	2,366,332	59
43,010	101,686	21,890	58,915	12,940	34,353	34,830	93,268	60
601,460	2,088,889	260,180	987,747	220,090	583,311	480,270	1,571,058	61
593,370	114,879	257,650	54,852	214,800	30,073	472,450	84,925	62
910	4,459	160	969	70	490	220	1,459	63
99,140	94,484	42,030	41,181	43,200	33,399	85,230	74,581	64
480	191							65

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 4A (concluded)

Taxable Returns by Age and Sex

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Age group 75 and over - Groupe d'âge			
		Males-Hommes		Females-Femmes	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	272,650		303,140	
Number of non-taxable returns	2				
Total number of returns	3	272,650		303,140	
Sources of income	Sources de revenu		\$		\$
Employment income	4 Revenus d'emploi	14,640	325,500	6,270	67,639
Commissions (from employment)	5 Commissions (d'emploi)	380	3,205	210	2,967
Other employment income	6 Autres revenus d'emploi	1,540	13,736	1,180	11,979
Old Age Security pension	7 Pension de sécurité de la vieillesse	270,260	1,203,304	301,360	1,348,907
CPP or QPP benefits	8 Prestations du RPC ou du RRQ	261,710	1,296,806	240,380	950,354
Other pensions or superannuation	9 Autres pensions et pensions de retraite	191,380	2,104,274	160,700	1,234,461
Family Allowance	10 Allocations familiales	510	217	110	19
Unemployment Insurance benefits	11 Prestations d'assurance-chômage	990	3,292	420	2,020
Taxable amount of dividends	12 Montant imposable des dividendes	52,260	475,850	71,230	494,319
Bond interest	13 Intérêts obligataires	81,870	297,785	114,840	407,284
Bank interest	14 Intérêts bancaires	241,730	1,648,847	285,080	2,433,420
Mortgage interest	15 Intérêts hypothécaires	13,310	117,494	14,750	108,120
Income from trusts	16 Revenus de fiducie	8,820	29,698	13,490	74,163
Annuity income	17 Revenus de rentes	75,450	390,008	67,230	259,082
Foreign investment income	18 Revenus de placements étrangers	11,010	27,568	13,200	33,416
Net rental income	19 Revenus nets de location	21,430	118,015	16,430	74,109
Taxable capital gains	20 Gains en capital imposables	23,750	448,086	27,720	351,432
RRSP income	21 Revenu d'un REER	11,390	52,367	9,380	40,214
Net business income	22 Revenus nets d'entreprise	4,950	18,589	2,330	11,343
Net professional income	23 Revenus nets de profession libérale	3,050	51,346	810	7,857
Net commission income	24 Revenus nets de commissions	1,100	5,086	160	748
Net farming income	25 Revenus nets d'agriculture	10,210	20,868	3,730	13,226
Net fishing income	26 Revenus nets de pêche	60	682		
Tax exempt income	27 Revenus non imposables	32,780	50,874	50,660	92,678
Other income	28 Autres revenus	29,530	91,922	35,610	157,510
Total income assessed	29 Revenu total établi	272,650	8,795,419	303,140	8,177,267
Deductions	Déductions				
RPP contributions	30 Cotisations à un régime de pension agréé	2,280	2,320	660	146
RRSP contributions	31 Cotisations à un REER	6,260	30,272	90	444
Union and professional dues	32 Cotisations syndicales et professionnelles	12,310	1,187	7,560	337
Child care expenses	33 Frais de garde d'enfants				
Carrying charges and interest expenses	34 Frais financiers et frais d'intérêts	116,560	53,079	136,450	57,087
Other employment expenses	35 Autres dépenses d'emploi	640	1,174	160	267
Other deductions (from total income)	36 Autres déductions (du revenu total)	7,260	20,868	4,860	3,466
Capital gains deduction	37 Déduction pour gains en capital	18,510	245,021	22,810	189,553
Additional deductions (from net income)	38 Déductions supplémentaires (du revenu net)	42,170	103,103	61,750	137,153
Total deductions (Items 30 to 38)	39 Total des déductions (postes 30 à 38)	163,330	457,024	190,400	388,454
Taxable income assessed	40 Revenu imposable établi	272,650	8,273,633	303,080	7,737,914
Non-refundable tax credits	Crédits d'impôt non remboursables,				
Amounts allowed: (41-51)	Montants alloués: (41-51)				
Basic personal amount	41 Montant personnel de base	272,280	1,757,745	303,050	1,956,353
Age amount	42 Montant en raison de l'âge	272,280	948,028	303,050	1,055,146
Married or equivalent amount	43 Montant de marié(e) ou l'équivalent	32,050	50,658	1,880	4,738
Amounts for dependent children	44 Montants pour enfants à charge	910	1,165	220	317
CPP or QPP contributions	45 Cotisations au RPC ou au RRQ				
Unemployment Insurance premiums	46 Cotisations à l'assurance-chômage	4,440	1,791	1,510	290
Eligible pension income amount	47 Montant pour revenu de pensions	214,270	210,121	185,690	179,058
Disability amount	48 Montant pour personnes handicapées	20,440	86,333	18,920	80,085
Tuition fees and education amount	49 Frais de scolarité et montant rel. aux études	870	894	1,100	1,181
Amounts transferred from spouse	50 Montants transférés du conjoint	71,920	215,407	6,000	18,508
Allowable portion of medical expenses	51 Partie déductible des frais médicaux	35,830	111,876	48,540	200,206
Total tax credits on above amounts	52 Total, créd. d'imp. pour montants ci-dessus	272,300	575,160	303,070	594,165
Donations allowed: (53-54)	Dons alloués: (53-54)				
Charitable donations	53 Dons de charité	169,050	186,276	183,760	167,323
Gifts to Canada or a province	54 Dons au Canada ou à une province	560	5,504	230	2,254
Total tax credits on donations	55 Total, crédits d'impôt pour les dons	163,170	51,501	177,540	44,876
Total non-refundable tax credits	56 Total des crédits d'impôt non remboursables	272,300	626,661	303,070	639,041
Net federal tax	57 Impôt fédéral net	271,310	1,010,112	301,080	812,091
Net provincial tax	58 Impôt provincial net	189,330	451,164	208,750	362,383
Total tax payable	59 Total de l'impôt à payer	272,650	1,461,276	303,140	1,174,475
Social benefits repayment	60 Rembours. de prestations de program. sociaux	24,930	69,111	19,540	51,690
Basic federal tax	61 Impôt fédéral de base	271,310	962,013	301,090	777,156
Federal individual surtax	62 Surtaxe fédérale des particuliers	265,250	55,282	293,940	40,852
Minimum tax	63 Impôt minimum	190	860	60	341
Dividend tax credit	64 Crédit d'impôt pour dividendes	51,760	63,417	70,590	65,868
Child tax credit	65 Crédit d'impôt pour enfants				

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Déclarations selon l'âge et le sexe

Année d'imposition 1992 (en milliers de dollars)

75 et plus		Grand total -Total global						I t e s t e
Total		Males-Hommes		Females-Femmes		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
575,790		7,500,660		6,050,140		13,550,800		1
575,790		7,500,660		6,050,140		13,550,800		2
	\$		\$		\$		\$	3
20,910	393,138	5,930,030	200,821,026	4,806,960	112,058,317	10,736,990	312,879,343	4
600	6,172	236,910	4,787,856	130,620	1,277,905	367,520	6,065,762	5
2,720	25,715	362,550	1,662,134	212,550	697,995	575,100	2,360,129	6
571,620	2,552,211	867,470	3,737,215	762,550	3,333,778	1,630,020	7,070,993	7
502,090	2,247,161	1,184,030	6,873,310	1,014,370	4,748,042	2,198,400	11,621,352	8
352,080	3,338,734	985,360	13,910,830	625,070	5,110,378	1,610,430	19,021,208	9
620	236	2,188,240	1,640,498	962,030	620,508	3,150,270	2,261,005	10
1,410	5,311	1,673,570	10,235,220	1,255,430	5,706,469	2,929,000	15,941,689	11
123,490	970,169	754,120	4,879,970	586,650	2,615,466	1,340,770	7,495,435	12
196,710	705,070	995,980	1,318,351	1,234,710	1,673,080	2,230,690	2,991,431	13
526,800	4,082,267	3,003,120	7,728,498	2,660,550	8,812,570	5,663,670	16,541,068	14
28,060	225,614	101,340	706,428	97,040	587,359	198,370	1,293,787	15
22,300	103,861	109,230	192,751	110,480	282,136	219,710	474,887	16
142,670	649,090	228,170	1,064,165	201,970	798,535	430,140	1,862,700	17
24,210	60,984	149,380	221,337	108,140	187,706	257,520	409,043	18
37,860	192,124	620,260	76,000	361,750	235,531	982,010	311,531	19
51,470	799,518	408,520	5,769,128	277,260	2,489,295	685,780	8,258,423	20
20,770	92,581	394,170	2,401,890	273,650	1,338,038	667,820	3,739,927	21
7,280	29,932	524,320	4,324,336	258,810	1,608,203	783,130	5,932,538	22
3,860	59,204	203,390	10,459,713	93,990	2,117,421	297,380	12,577,134	23
1,260	5,834	65,350	913,710	29,400	290,415	94,750	1,204,125	24
13,940	34,094	241,500	1,159,544	67,940	288,799	309,440	1,448,343	25
60	682	34,140	394,470	5,570	33,517	39,710	427,987	26
83,440	143,552	603,540	1,906,896	366,800	1,058,943	970,340	2,965,838	27
65,140	249,432	928,490	2,892,386	826,940	2,978,506	1,755,420	5,870,891	28
575,790	16,972,685	7,500,660	290,077,661	6,050,140	160,948,910	13,550,800	451,026,571	29
2,940	2,467	1,929,450	4,010,904	1,703,730	2,704,383	3,633,180	6,715,286	30
6,350	30,716	2,720,360	9,644,224	1,973,950	4,906,343	4,694,310	14,550,567	31
19,870	1,524	2,587,750	1,120,836	1,915,100	709,762	4,502,850	1,830,598	32
		156,810	405,829	484,060	1,174,499	640,860	1,580,328	33
253,010	110,166	1,566,340	1,521,338	1,196,870	477,002	2,763,200	1,998,340	34
800	1,441	313,550	1,436,803	78,740	341,978	392,300	1,778,780	35
12,120	24,335	643,620	2,681,921	192,280	272,075	835,900	2,953,997	36
41,320	434,574	297,050	4,085,463	222,310	1,799,970	519,360	5,885,433	37
103,930	240,256	861,440	3,193,871	495,270	1,518,297	1,356,710	4,712,168	38
353,730	845,478	5,633,830	28,101,189	4,259,580	13,904,308	9,893,400	42,005,498	39
575,730	16,011,547	7,500,640	261,559,098	6,049,720	146,906,556	13,550,350	408,465,655	40
575,330	3,714,098	7,494,910	48,319,429	6,047,120	38,993,934	13,542,030	87,313,363	41
575,330	2,003,174	884,660	3,078,601	773,590	2,691,237	1,658,250	5,769,838	42
33,930	55,397	1,577,130	6,625,760	560,900	2,513,680	2,138,020	9,139,440	43
1,130	1,482	1,978,100	1,804,862	668,760	490,579	2,646,850	2,295,441	44
		6,030,330	3,317,928	4,727,830	2,084,713	10,758,160	5,402,641	45
5,950	2,081	5,572,190	4,242,430	4,598,690	2,869,477	10,170,880	7,111,907	46
399,960	389,180	1,012,990	994,806	663,350	641,347	1,676,340	1,636,153	47
39,360	166,418	170,510	726,307	86,630	365,913	257,130	1,092,220	48
1,970	2,075	904,170	1,150,428	789,980	756,010	1,694,150	1,906,438	49
77,920	233,916	319,860	838,970	57,370	144,539	377,230	983,509	50
84,370	312,082	357,350	498,895	487,030	638,207	844,380	1,137,102	51
575,370	1,169,325	7,496,760	12,189,501	6,047,800	8,906,020	13,544,570	21,095,521	52
352,820	353,600	3,128,660	2,129,493	2,152,450	1,008,249	5,281,110	3,137,742	53
790	7,758	3,980	30,294	2,400	11,746	6,380	42,040	54
340,710	96,377	2,904,250	568,756	1,951,590	260,727	4,855,840	829,483	55
575,370	1,265,702	7,496,820	12,758,257	6,047,910	9,166,747	13,544,730	21,925,004	56
572,390	1,822,203	7,494,540	41,058,970	6,043,260	18,406,985	13,537,810	59,465,955	57
398,080	813,547	5,277,310	16,900,786	4,195,190	7,526,836	9,472,500	24,427,622	58
575,790	2,635,751	7,500,660	57,959,756	6,050,140	25,933,821	13,550,800	83,893,577	59
44,470	120,801	567,410	540,971	102,520	148,298	669,930	689,269	60
572,410	1,739,169	7,495,610	39,161,210	6,043,880	17,618,400	13,539,490	56,779,609	61
559,190	96,134	7,431,220	2,069,569	5,972,920	837,876	13,404,140	2,907,445	62
250	1,201	13,290	45,058	3,240	13,392	16,530	58,450	63
122,350	129,285	724,490	650,165	565,850	348,401	1,290,340	998,566	64
		52,600	37,617	1,022,280	848,417	1,074,880	886,034	65

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 5

All Returns by City or Place of Residence

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Newfoundland Terre-Neuve			
		Corner Brook		St. John's	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	12,470		47,770	
Number of non-taxable returns	2	5,120		25,340	
Total number of returns	3	17,590		73,110	
Sources of income	Sources de revenu				
Employment income	4	12,750	\$ 285,115	48,660	\$ 1,148,013
Commissions (from employment)	5	110	1,177	1,940	18,681
Other employment income	6	420	1,829	1,640	7,314
Old Age Security pension	7	2,240	9,958	9,300	39,785
CPP or QPP benefits	8	2,800	13,662	11,180	51,873
Other pensions or superannuation	9	1,430	15,086	6,880	79,523
Family Allowance	10	4,080	2,894	14,900	10,193
Unemployment Insurance benefits	11	4,310	26,504	15,840	81,945
Taxable amount of dividends	12	700	2,862	3,690	15,859
Bond interest	13	2,820	2,160	10,610	8,130
Bank interest	14	3,690	8,163	18,080	39,730
Mortgage interest	15	50	488	350	2,748
Income from trusts	16	130	193	600	1,484
Annuity income	17	450	2,096	1,110	6,668
Foreign investment income	18	90	31	780	1,327
Net rental income	19	770	680	4,350	-1,605
Taxable capital gains	20	270	2,138	1,650	8,321
RRSP income	21	400	1,374	2,780	18,414
Net business income	22	480	1,911	1,920	10,721
Net professional income	23	200	9,936	1,280	68,509
Net commission income	24	180	2,173	270	3,015
Net farming income	25			40	-45
Net fishing income	26	140	824	90	1,837
Tax exempt income	27	2,730	9,923	13,740	71,418
Other income	28	1,180	3,026	7,090	21,013
Total income assessed	29	16,960	404,189	70,510	1,714,868
Deductions	Déductions				
RPP contributions	30	5,120	7,818	19,210	35,262
RRSP contributions	31	3,740	10,347	13,730	41,575
Union and professional dues	32	5,280	2,046	20,000	7,851
Child care expenses	33	830	1,754	2,710	7,785
Carrying charges and interest expenses	34	2,150	1,000	8,520	4,421
Other employment expenses	35	450	1,137	1,540	7,347
Other deductions (from total income)	36	640	1,713	4,160	26,719
Capital gains deduction	37	250	2,007	1,240	5,367
Additional deductions (from net income)	38	2,830	10,217	14,730	79,124
Total deductions (Items 30 to 38)	39	11,280	38,037	48,070	215,452
Taxable income assessed	40	16,490	365,876	67,300	1,509,026
Non-refundable tax credits	Crédits d'impôt non remboursables				
Amounts allowed: (41-51)	Montants alloués : (41-51)				
Basic personal amount	41	17,590	113,548	73,100	471,293
Age amount	42	2,250	7,841	9,370	32,637
Married or equivalent amount	43	3,260	11,680	10,600	48,809
Amounts for dependent children	44	3,070	2,770	12,190	10,065
CPP or QPP contributions	45	11,610	4,845	43,250	18,877
Unemployment Insurance premiums	46	11,760	6,670	45,930	26,504
Eligible pension income amount	47	1,430	1,431	6,880	6,695
Disability amount	48	400	1,684	2,720	11,562
Tuition fees and education amount	49	2,040	3,454	12,270	18,200
Amounts transferred from spouse	50	730	3,094	2,090	5,597
Allowable portion of medical expenses	51	730	564	3,370	4,120
Total tax credits on above amounts	52	17,590	27,049	73,110	111,254
Donations allowed: (53-54)	Dons alloués : (53-54)				
Charitable donations	53	5,420	2,811	16,890	9,919
Gifts to Canada or a province	54			40	47
Total tax credits on donations	55	5,070	702	15,450	2,546
Total non-refundable tax credits	56	17,590	27,751	73,110	113,801
Net federal tax	57	12,470	46,195	47,770	207,095
Net provincial tax	58	12,410	28,386	47,560	125,353
Total tax payable	59	12,470	74,581	47,770	332,448
Social benefits repayment	Rembours. de prestations de program. sociaux				
Basic federal tax	60	480	472	2,320	2,415
Federal individual surtax	61	12,470	44,101	47,770	196,994
Minimum tax	62	12,360	2,148	47,470	10,365
Dividend tax credit	63	20	33	10	38
Child tax credit	64	610	381	3,570	2,113
	65	3,050	2,901	8,730	9,120

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon la ville ou le lieu de résidence

Année d'imposition 1992 (en milliers de dollars)

Newfoundland (concluded) Terre-Neuve (fin)		Prince Edward Island Île-du-Prince-Édouard				Nova Scotia Nouvelle-Écosse				I t o c e n t r e	P o s t e
Total		Charlottetown		Total		Dartmouth		Halifax			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
238,050		16,040		62,440		45,400		61,410		1	
147,200		8,010		26,920		17,690		24,100		2	
385,240		24,050		89,370		63,100		85,510		3	
	\$		\$		\$		\$		\$		
251,270	4,509,525	16,240	331,160	62,640	1,043,332	44,930	1,144,849	58,360	1,379,013	4	
4,150	39,140	420	4,204	1,120	11,549	1,150	17,967	1,520	27,536	5	
6,690	24,262	1,050	3,074	1,890	5,305	1,880	4,215	2,940	10,629	6	
46,170	202,547	4,210	18,730	12,750	55,568	6,320	26,824	14,760	64,407	7	
57,130	229,635	5,110	21,758	15,550	63,969	8,710	42,991	17,510	85,098	8	
22,970	230,414	2,730	26,744	7,830	75,221	7,240	100,843	11,870	145,297	9	
96,370	65,276	4,540	3,292	20,540	15,258	13,610	9,110	12,360	8,770	10	
147,310	1,007,229	5,400	31,397	32,260	213,976	10,870	48,603	12,390	53,596	11	
10,300	32,522	1,490	6,840	4,720	15,199	5,330	14,027	10,410	58,235	12	
34,310	24,144	3,930	3,954	11,890	9,583	10,150	7,645	14,140	16,937	13	
75,280	112,621	6,670	22,226	26,540	55,235	16,730	37,100	30,150	91,955	14	
820	4,392	180	890	780	2,753	300	777	570	2,775	15	
1,730	2,862	450	721	930	1,131	730	700	2,090	3,604	16	
2,990	13,461	510	1,877	1,380	6,017	940	3,162	2,580	12,117	17	
1,630	1,906	230	192	790	602	1,010	1,864	1,950	5,317	18	
9,590	2,137	1,020	1,121	2,990	2,642	1,890	1,241	3,380	10,228	19	
5,970	32,127	940	7,374	3,030	31,043	2,040	10,837	4,840	51,613	20	
8,960	44,649	1,130	3,705	3,610	14,596	2,770	12,920	3,170	19,636	21	
10,500	46,662	1,290	7,489	4,640	24,006	2,950	19,641	2,870	-2,377	22	
2,530	135,295	450	19,401	1,350	32,311	620	26,002	2,770	101,502	23	
900	8,985	150	739	480	2,012	350	2,599	280	3,191	24	
890	364	350	662	3,090	19,011	20	-3	40	-65	25	
15,210	75,463	30	518	2,820	29,594	190	260	70	484	26	
74,650	321,289	5,950	27,354	16,470	73,219	7,560	37,328	11,490	50,790	27	
41,170	114,003	2,160	5,421	7,800	19,232	8,180	26,717	12,250	39,254	28	
367,680	7,280,912	23,670	550,842	87,570	1,822,365	60,890	1,598,218	83,700	2,239,541	29	
74,850	124,281	5,850	10,296	16,800	27,275	17,850	33,968	21,310	39,312	30	
53,390	139,687	4,500	14,785	16,950	46,736	16,250	42,894	21,920	64,556	31	
95,210	33,570	6,310	1,827	20,050	5,522	14,720	4,810	20,370	6,663	32	
14,000	28,490	1,200	2,687	3,710	6,527	3,320	8,275	3,040	8,795	33	
26,370	9,526	3,950	1,528	10,920	3,060	10,770	4,671	16,810	10,948	34	
8,640	24,239	550	2,745	2,110	6,966	1,610	7,297	1,850	5,744	35	
17,920	56,221	880	2,263	3,670	9,194	3,470	10,441	4,830	17,913	36	
4,680	26,016	740	5,543	2,500	26,353	1,450	8,175	3,650	33,685	37	
123,670	511,888	6,120	29,025	16,990	76,630	7,960	38,640	12,320	55,964	38	
245,120	953,917	16,620	70,700	54,810	208,263	41,670	159,170	56,060	243,580	39	
355,830	6,339,062	22,750	479,472	85,110	1,614,672	59,620	1,438,127	82,300	2,000,933	40	
385,230	2,485,680	24,050	155,247	89,360	576,928	63,100	406,914	85,510	551,517	41	
46,750	162,770	4,230	14,715	12,820	44,625	6,340	22,076	15,050	52,390	42	
64,410	277,822	2,760	11,968	11,590	48,429	11,520	50,793	11,350	46,610	43	
78,700	64,705	3,910	3,391	16,840	15,357	10,100	8,114	10,050	8,765	44	
211,390	77,229	14,350	5,848	56,950	20,333	41,400	19,491	52,430	23,613	45	
244,950	110,122	14,990	7,832	60,770	26,924	42,760	27,730	54,930	33,047	46	
22,730	22,262	2,740	2,619	7,830	7,539	7,380	7,198	12,380	12,083	47	
7,900	33,360	860	3,640	2,290	9,724	1,420	5,867	2,570	10,858	48	
39,140	55,103	2,690	4,515	7,930	13,900	6,440	10,345	10,910	19,817	49	
9,770	31,376	980	2,659	2,310	7,789	1,910	4,817	2,820	8,588	50	
14,240	11,277	1,350	3,449	7,110	7,654	2,000	2,868	4,590	13,606	51	
385,240	568,271	24,050	36,766	89,360	132,914	63,100	96,732	85,510	133,112	52	
85,590	45,904	9,040	5,324	31,110	17,533	20,390	9,334	30,900	20,072	53	
50	69	70	447	70	455	30	3	90	333	54	
80,320	11,515	8,530	1,488	29,470	4,565	18,620	2,371	28,970	5,337	55	
385,240	579,786	24,050	38,255	89,360	137,478	63,100	99,103	85,510	138,449	56	
238,040	726,775	16,040	59,793	62,440	178,582	45,400	196,589	61,410	274,399	57	
237,070	446,654	15,920	34,262	62,130	103,658	45,380	112,079	61,160	156,632	58	
238,050	1,173,429	16,040	94,055	62,440	282,240	45,400	308,669	61,410	431,031	59	
7,490	6,161	800	1,000	1,640	2,091	2,240	2,322	3,100	4,749	60	
238,050	696,235	16,040	57,344	62,440	173,834	45,400	187,754	61,410	261,501	61	
235,370	33,695	15,760	2,863	61,760	8,211	45,150	9,174	61,060	13,669	62	
180	306	20	78	60	237	30	94	50	166	63	
9,860	4,330	1,390	911	4,550	2,024	4,980	1,867	9,790	7,759	64	
69,790	69,810	2,850	2,881	14,380	15,044	9,170	8,173	7,970	8,169	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 5 (continued)

All Returns by City or Place of Residence

1992 Taxation year (all money figures in thousands of dollars)

Item		Poste	Nova Scotia (concluded) Nouvelle-Écosse (fin)			
			Sydney and/et Glace Bay		Total	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	25,390		414,310
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	18,060		212,600
Total number of returns	3	Nombre total de déclarations	3	43,450		626,910
Sources of income		Sources de revenu				
Employment income	4	Revenus d'emploi	4	24,680	\$ 485,065	\$ 401,870
Commissions (from employment)	5	Commissions (d'emploi)	5	770	12,213	9,780
Other employment income	6	Autres revenus d'emploi	6	1,340	4,378	16,390
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	8,140	34,772	96,610
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	11,360	60,461	124,230
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	6,260	53,534	71,260
Family Allowance	10	Allocations familiales	10	8,400	5,561	127,640
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	9,980	49,980	148,750
Taxable amount of dividends	12	Montant imposable des dividendes	12	1,530	7,505	44,650
Bond interest	13	Intérêts obligataires	13	5,920	4,044	82,410
Bank interest	14	Intérêts bancaires	14	12,290	21,473	177,410
Mortgage interest	15	Intérêts hypothécaires	15	90	676	2,850
Income from trusts	16	Revenus de fiducie	16	340	746	6,990
Annuity income	17	Revenus de rentes	17	610	2,185	9,840
Foreign investment income	18	Revenus de placements étrangers	18	280	470	6,690
Net rental income	19	Revenus nets de location	19	1,160	2,023	17,730
Taxable capital gains	20	Gains en capital imposables	20	660	4,172	17,630
RRSP income	21	Revenu d'un REER	21	840	2,767	20,410
Net business income	22	Revenus nets d'entreprise	22	900	3,125	29,960
Net professional income	23	Revenus nets de profession libérale	23	580	28,444	7,270
Net commission income	24	Revenus nets de commissions	24	70	1,345	1,790
Net farming income	25	Revenus nets d'agriculture	25	80	-221	4,950
Net fishing income	26	Revenus nets de pêche	26	170	243	12,180
Tax exempt income	27	Revenus non imposables	27	11,290	56,411	110,390
Other income	28	Autres revenus	28	4,870	9,544	69,180
Total income assessed	29	Revenu total établi	29	41,750	850,916	604,340
Deductions		Déductions				
RPP contributions	30	Cotisations à un régime de pension agréé	30	6,490	11,119	124,410
RRSP contributions	31	Cotisations à un REER	31	6,770	16,419	125,900
Union and professional dues	32	Cotisations syndicales et professionnelles	32	11,010	3,962	130,810
Child care expenses	33	Frais de garde d'enfants	33	1,540	4,767	23,110
Carrying charges and interest expenses	34	Frais financiers et frais d'intérêts	34	4,610	1,633	84,580
Other employment expenses	35	Autres dépenses d'emploi	35	860	2,545	13,180
Other deductions (from total income)	36	Autres déductions (du revenu total)	36	2,640	4,434	32,410
Capital gains deduction	37	Déduction pour gains en capital	37	430	3,813	13,830
Additional deductions (from net income)	38	Déductions supplémentaires (du revenu net)	38	11,770	59,164	117,230
Total deductions (Items 30 to 38)	39	Total des déductions (postes 30 à 38)	39	27,180	107,856	388,870
Taxable income assessed	40	Revenu imposable établi	40	39,950	742,977	589,480
Non-refundable tax credits		Crédits d'impôt non remboursables				
Amounts allowed: (41-51)		Montants alloués: (41-51)				
Basic personal amount	41	Montant personnel de base	41	43,450	280,518	626,850
Age amount	42	Montant en raison de l'âge	42	8,150	28,367	97,880
Married or equivalent amount	43	Montant de marié(e) ou l'équivalent	43	8,570	36,771	108,100
Amounts for dependent children	44	Montants pour enfants à charge	44	6,160	5,149	104,300
CPP or QPP contributions	45	Cotisations au RPC ou au RRQ	45	20,830	8,697	365,160
Unemployment Insurance premiums	46	Cotisations à l'assurance-chômage	46	23,020	12,227	387,240
Eligible pension income amount	47	Montant pour revenu de pensions	47	6,410	6,171	72,210
Disability amount	48	Montant pour personnes handicapées	48	2,960	12,802	18,900
Tuition fees and education amount	49	Frais de scolarité et montant rel. aux études	49	3,670	6,150	54,110
Amounts transferred from spouse	50	Montants transférés du conjoint	50	2,120	7,101	21,490
Allowable portion of medical expenses	51	Partie déductible des frais médicaux	51	1,640	2,570	29,590
Total tax credits on above amounts	52	Total, créd. d'imp. pour montants ci-dessus	52	43,450	69,092	626,850
Donations allowed: (53-54)		Dons alloués: (53-54)				
Charitable donations	53	Dons de charité	53	11,970	6,060	187,410
Gifts to Canada or a province	54	Dons au Canada ou à une province	54			420
Total tax credits on donations	55	Total, crédits d'impôt pour les dons	55	11,450	1,501	172,060
Total non-refundable tax credits	56	Total des crédits d'impôt non remboursables	56	43,450	70,593	626,850
Net federal tax	57	Impôt fédéral net	57	25,390	85,385	414,310
Net provincial tax	58	Impôt provincial net	58	25,390	48,836	413,140
Total tax payable	59	Total de l'impôt à payer	59	25,390	134,221	414,310
Social benefits repayment	60	Rembours. de prestations de program. sociaux	60	720	679	15,170
Basic federal tax	61	Impôt fédéral de base	61	25,390	81,472	414,370
Federal individual surtax	62	Surtaxe fédérale des particuliers	62	25,310	4,062	411,180
Minimum tax	63	Impôt minimum	63	40	113	300
Dividend tax credit	64	Crédit d'impôt pour dividendes	64	1,520	1,000	42,340
Child tax credit	65	Crédit d'impôt pour enfants	65	6,760	5,992	89,890

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Tableau de base 5 (suite)
Toutes les déclarations selon la ville ou le lieu de résidence

Année d'imposition 1992 (en milliers de dollars)

New Brunswick Nouveau-Brunswick								Quebec Québec		I t e m	P o s t e
Fredericton		Moncton		Saint John		Total		Chicoutimi			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
34,300		33,280		36,910		332,080		24,800		1	
15,150		16,620		19,980		181,720		16,810		2	
49,450		49,900		56,890		513,800		41,600		3	
	\$		\$		\$		\$		\$		
34,560	792,517	32,540	709,380	35,170	844,619	339,540	6,689,202	25,950	543,687	4	
860	8,568	1,510	15,824	790	8,835	7,190	88,321	750	13,117	5	
760	4,634	1,610	2,604	1,280	3,882	10,430	40,301	1,470	5,150	6	
7,420	32,115	8,180	35,411	9,630	42,529	75,490	327,805	5,040	21,777	7	
8,850	41,425	9,210	44,529	10,310	48,315	87,040	382,840	5,420	26,436	8	
6,440	78,013	6,470	70,158	6,990	82,055	48,330	511,469	2,880	33,369	9	
8,460	5,685	9,890	6,598	12,590	8,261	111,500	77,005	11,020	6,697	10	
8,630	36,975	8,370	39,803	10,600	45,421	144,990	861,143	10,220	54,851	11	
4,050	18,553	3,350	14,954	4,430	20,188	25,890	109,977	1,960	10,396	12	
9,140	5,621	8,000	5,498	9,130	7,588	59,700	39,889	3,420	2,612	13	
15,980	36,659	15,170	40,317	13,540	33,945	138,050	272,566	11,680	21,148	14	
330	3,575	250	1,142	250	895	2,320	11,728	70	805	15	
700	1,970	640	855	890	1,379	4,640	7,037	260	283	16	
1,150	3,419	1,120	5,502	1,540	4,788	9,360	29,049	270	1,325	17	
550	285	370	235	690	820	3,870	3,325	230	641	18	
1,560	2,178	1,620	848	2,640	289	12,090	5,448	2,360	2,639	19	
1,260	14,852	1,670	14,232	1,300	10,449	10,080	106,053	1,200	14,133	20	
1,610	6,451	1,080	7,350	2,070	8,901	13,870	61,080	1,250	7,588	21	
2,040	14,741	2,220	9,681	1,340	6,038	22,760	99,449	950	10,888	22	
730	27,562	600	28,539	460	23,048	4,180	173,736	550	25,780	23	
30	376	170	2,506	160	1,339	1,450	12,999	430	990	24	
220	380	170	-412	40	-167	4,010	11,324	160	1,309	25	
20	719			80	98	3,990	30,659			26	
5,860	19,247	8,510	35,539	13,790	70,515	100,040	439,771	9,930	47,121	27	
6,470	19,928	5,760	18,973	5,230	13,284	45,910	128,512	3,930	9,845	28	
47,480	1,176,451	48,550	1,110,066	54,950	1,287,313	496,190	10,520,689	40,170	862,588	29	
12,660	25,727	10,850	18,931	10,940	17,679	96,830	161,232	9,330	14,149	30	
11,980	35,043	10,770	29,513	12,370	33,923	91,440	240,649	6,190	14,715	31	
10,720	3,559	10,080	3,764	15,070	5,613	105,960	38,496	13,520	4,789	32	
2,460	5,296	2,200	5,046	1,490	3,412	21,930	49,537	1,380	2,560	33	
9,680	4,870	8,760	7,128	9,430	2,749	60,250	25,844	3,290	3,292	34	
810	3,318	1,690	6,112	850	3,431	11,750	38,526	680	4,312	35	
2,370	10,113	2,470	7,799	3,630	6,942	25,350	64,757	2,000	8,117	36	
930	12,064	1,400	12,279	1,110	9,287	7,870	89,628	850	9,648	37	
6,100	19,844	8,680	40,005	14,010	71,302	103,420	466,197	10,200	49,378	38	
30,610	119,834	31,920	130,578	39,780	154,338	314,460	1,174,866	29,030	110,959	39	
46,990	1,056,269	46,470	983,566	52,170	1,133,375	478,460	9,353,698	37,190	751,910	40	
49,450	318,987	49,900	322,148	56,890	367,308	513,700	3,315,387	41,600	268,595	41	
7,490	26,073	8,190	28,532	9,690	33,755	76,600	266,718	5,130	17,866	42	
6,750	28,628	7,220	27,368	10,400	48,048	84,830	356,330	7,610	34,234	43	
7,260	5,787	7,500	5,970	9,380	7,029	89,380	73,517	9,220	6,338	44	
31,350	13,709	28,700	12,380	31,760	14,142	301,950	117,603	22,920	9,642	45	
31,780	18,717	30,520	17,537	33,910	20,187	322,770	165,949	24,060	12,807	46	
6,580	6,332	6,370	6,192	7,070	6,840	49,550	47,862	2,650	2,639	47	
1,450	6,117	1,230	5,240	1,170	4,970	11,730	48,932	450	2,117	48	
6,890	11,707	5,020	7,924	4,440	6,336	44,200	67,490	4,830	4,955	49	
1,290	3,665	1,440	3,697	1,760	5,008	16,910	48,749	580	1,906	50	
2,880	4,643	3,200	4,666	2,960	5,491	28,500	32,956	1,770	2,372	51	
49,450	75,690	49,900	75,829	56,890	88,302	513,700	775,809	41,600	61,769	52	
16,040	10,865	16,380	9,584	17,300	12,040	137,230	82,276	8,540	2,293	53	
40	19					170	835			54	
14,920	2,854	15,190	2,475	16,360	3,149	126,910	21,450	7,610	535	55	
49,450	78,544	49,900	78,304	56,890	91,451	513,700	797,259	41,600	62,304	56	
34,300	135,851	33,280	124,056	36,910	145,171	332,060	1,110,659	24,800	97,503	57	
34,080	77,712	33,080	71,132	36,770	83,353	330,980	638,389	10	1	58	
34,300	213,563	33,280	195,188	36,910	228,524	332,080	1,749,048	24,800	97,504	59	
1,530	1,754	1,150	1,194	1,310	1,435	10,150	10,208	1,030	809	60	
34,300	129,890	33,280	118,316	36,910	138,588	332,080	1,064,313	24,800	92,823	61	
33,990	6,285	32,780	5,855	36,470	6,818	328,670	50,971	24,230	4,592	62	
40	89	40	125	40	134	260	888	20	32	63	
3,930	2,472	3,270	1,992	4,420	2,689	25,130	14,649	1,870	1,385	64	
5,610	5,140	6,000	5,704	8,960	9,228	78,400	77,027	7,440	6,666	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 5 (continued)

All Returns by City or Place of Residence

1992 Taxation year (all money figures in thousands of dollars)

			Quebec (continued)			
			Québec (suite)			
			Drummondville		Hull	
Item		Poste	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	23,980	28,660	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	10,610	12,060	
Total number of returns	3	Nombre total de déclarations	3	34,590	40,720	
Sources of income		Sources de revenu				
Employment income	4	Revenus d'emploi	4	22,140	27,570	692,022
Commissions (from employment)	5	Commissions (d'emploi)	5	750	930	7,969
Other employment income	6	Autres revenus d'emploi	6	1,090	1,300	4,441
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	6,640	29,252	22,376
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	7,550	32,516	31,171
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	3,490	29,697	50,116
Family Allowance	10	Allocations familiales	10	6,830	4,348	3,635
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	5,310	22,267	28,538
Taxable amount of dividends	12	Montant imposable des dividendes	12	1,770	11,125	8,664
Bond interest	13	Intérêts obligataires	13	3,250	3,456	2,957
Bank interest	14	Intérêts bancaires	14	13,040	32,524	30,122
Mortgage interest	15	Intérêts hypothécaires	15	590	1,409	702
Income from trusts	16	Revenus de fiducie	16	700	338	189
Annuity income	17	Revenus de rentes	17	370	394	2,356
Foreign investment income	18	Revenus de placements étrangers	18	40	11	61
Net rental income	19	Revenus nets de location	19	3,210	3,134	-1,576
Taxable capital gains	20	Gains en capital imposables	20	680	9,924	3,927
RRSP income	21	Revenu d'un REER	21	1,200	5,463	8,424
Net business income	22	Revenus nets d'entreprise	22	1,340	8,325	3,438
Net professional income	23	Revenus nets de profession libérale	23	400	21,356	25,734
Net commission income	24	Revenus nets de commissions	24	210	399	2,889
Net farming income	25	Revenus nets d'agriculture	25	130	755	
Net fishing income	26	Revenus nets de pêche	26			
Tax exempt income	27	Revenus non imposables	27	8,950	31,212	43,997
Other income	28	Autres revenus	28	3,230	7,137	7,846
Total income assessed	29	Revenu total établi	29	33,560	745,198	979,989
Deductions		Déductions				
RPP contributions	30	Cotisations à un régime de pension agréé	30	5,450	7,534	23,837
RRSP contributions	31	Cotisations à un REER	31	9,010	20,519	22,311
Union and professional dues	32	Cotisations syndicales et professionnelles	32	10,960	4,046	6,132
Child care expenses	33	Frais de garde d'enfants	33	1,160	2,467	4,651
Carrying charges and interest expenses	34	Frais financiers et frais d'intérêts	34	1,820	2,551	2,481
Other employment expenses	35	Autres dépenses d'emploi	35	320	2,968	2,987
Other deductions (from total income)	36	Autres déductions (du revenu total)	36	2,240	6,563	1,708
Capital gains deduction	37	Déduction pour gains en capital	37	560	7,672	1,915
Additional deductions (from net income)	38	Déductions supplémentaires (du revenu net)	38	9,070	31,667	47,085
Total deductions (Items 30 to 38)	39	Total des déductions (postes 30 à 38)	39	25,250	85,987	113,107
Taxable income assessed	40	Revenu imposable établi	40	32,030	659,273	871,124
Non-refundable tax credits		Crédits d'impôt non remboursables				
Amounts allowed: (41-51)		Montants alloués : (41-51)				
Basic personal amount	41	Montant personnel de base	41	34,590	223,294	262,843
Age amount	42	Montant en raison de l'âge	42	6,650	23,138	19,694
Married or equivalent amount	43	Montant de marié(e) ou l'équivalent	43	5,520	24,930	34,889
Amounts for dependent children	44	Montants pour enfants à charge	44	5,030	3,891	3,027
CPP or QPP contributions	45	Cotisations au RPC ou au RRQ	45	20,400	9,014	12,081
Unemployment Insurance premiums	46	Cotisations à l'assurance-chômage	46	20,820	12,143	16,507
Eligible pension income amount	47	Montant pour revenu de pensions	47	3,390	3,301	4,332
Disability amount	48	Montant pour personnes handicapées	48	700	2,946	3,133
Tuition fees and education amount	49	Frais de scolarité et montant rel. aux études	49	4,020	3,122	5,887
Amounts transferred from spouse	50	Montants transférés du conjoint	50	1,830	6,162	3,430
Allowable portion of medical expenses	51	Partie déductible des frais médicaux	51	960	1,859	3,324
Total tax credits on above amounts	52	Total, créd. d'imp. pour montants ci-dessus	52	34,590	53,486	62,835
Donations allowed: (53-54)		Dons alloués : (53-54)				
Charitable donations	53	Dons de charité	53	8,210	1,554	2,278
Gifts to Canada or a province	54	Dons au Canada ou à une province	54			17
Total tax credits on donations	55	Total, crédits d'impôt pour les dons	55	6,570	334	517
Total non-refundable tax credits	56	Total des crédits d'impôt non remboursables	56	34,590	53,820	63,351
Net federal tax	57	Impôt fédéral net	57	23,980	77,111	116,140
Net provincial tax	58	Impôt provincial net	58			1,502
Total tax payable	59	Total de l'impôt à payer	59	23,980	77,111	117,642
Social benefits repayment		Rembours. de prestations de program. sociaux				
Basic federal tax	60	Impôt fédéral de base	60	630	609	898
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	23,980	73,919	111,211
Minimum tax	62	Impôt minimum	62	23,800	3,515	5,326
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	30	69	
Child tax credit	64	Crédit d'impôt pour enfants	64	1,510	1,482	1,154
	65		65	4,560	4,049	3,411

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon la ville ou le lieu de résidence

Année d'imposition 1992 (en milliers de dollars)

Quebec (continued)										I t e m	P o s t e
Québec (suite)											
Jonquière		Laval		Longueuil		Montréal		Québec			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
26,440		166,590		61,300		491,360		85,840		1	
12,020		60,030		30,030		289,060		42,820		2	
38,460		226,610		91,330		780,420		128,660		3	
	\$		\$		\$		\$		\$		
25,160	616,182	157,690	3,882,582	60,150	1,358,475	453,710	10,126,642	77,920	1,832,490	4	
430	7,210	9,460	95,671	2,390	22,860	14,040	195,235	3,320	30,978	5	
1,660	3,397	6,740	14,487	3,580	10,689	21,110	84,748	2,950	8,606	6	
4,740	20,460	27,030	116,207	10,350	44,091	141,940	604,746	24,090	103,701	7	
7,350	34,791	34,330	159,991	14,620	68,492	145,820	653,440	26,530	117,389	8	
4,090	51,836	19,180	196,573	8,530	85,664	75,210	683,375	15,800	175,310	9	
9,260	5,489	45,680	30,314	17,450	9,983	121,950	84,370	21,680	12,639	10	
6,910	45,833	42,880	216,719	17,860	89,151	133,410	645,151	19,920	100,820	11	
2,180	4,337	14,380	80,738	5,430	23,624	48,280	296,218	6,220	37,497	12	
4,000	3,109	34,220	35,526	11,650	10,422	98,880	153,062	19,040	21,572	13	
10,570	17,694	76,690	187,203	25,910	54,293	270,380	777,298	43,180	120,646	14	
120	703	1,900	14,763	450	1,784	6,890	40,682	610	3,346	15	
390	242	3,510	5,602	1,740	1,514	14,620	33,322	1,770	2,507	16	
910	3,279	3,860	12,861	1,940	4,845	18,420	81,090	3,420	15,407	17	
260	96	2,350	1,467	670	339	11,440	23,271	1,450	955	18	
2,930	-78	15,380	6,838	5,620	2,259	80,640	30,136	9,920	5,194	19	
1,530	7,885	5,730	71,001	3,150	26,947	23,480	266,405	2,950	34,090	20	
800	3,438	8,860	52,412	3,660	19,115	21,200	129,522	3,370	14,929	21	
970	5,675	11,300	75,962	3,550	27,625	24,370	130,560	3,390	14,858	22	
170	5,761	3,030	98,925	1,100	64,701	18,320	499,860	2,470	69,220	23	
130	509	2,570	17,679	560	2,940	5,020	39,783	540	5,800	24	
70	247	650	4,670	170	-330	470	-1,827	90	138	25	
										26	
7,940	35,428	30,990	134,882	19,130	91,706	197,010	990,186	32,010	160,901	27	
4,280	8,605	20,980	48,271	8,530	17,988	78,780	256,538	13,400	34,735	28	
36,750	882,127	220,360	5,561,343	88,510	2,039,177	760,850	16,823,818	125,810	2,923,728	29	
11,340	17,722	57,230	88,895	22,440	32,122	143,010	208,306	34,540	56,395	30	
8,130	18,226	58,870	157,933	21,380	56,671	147,300	421,523	30,510	65,823	31	
13,200	5,787	74,290	28,089	30,740	10,678	205,320	72,321	40,120	14,837	32	
1,450	3,568	10,610	25,508	3,090	7,233	23,230	55,800	3,920	6,796	33	
4,110	3,038	27,950	22,985	10,320	8,512	78,250	84,834	15,220	7,704	34	
400	1,670	3,790	20,301	1,570	4,508	6,190	34,735	1,140	5,854	35	
1,250	4,627	8,540	38,129	5,820	16,597	30,320	120,624	4,820	15,514	36	
1,020	6,290	4,020	51,435	2,100	23,739	14,760	155,306	1,800	26,269	37	
8,450	36,752	32,820	146,725	20,220	95,259	204,790	1,103,427	33,560	173,280	38	
26,370	97,680	150,380	580,000	64,290	255,319	522,810	2,256,876	93,400	372,472	39	
34,600	785,820	215,880	4,984,047	84,210	1,782,900	699,580	14,586,414	115,920	2,550,619	40	
38,460	248,272	226,610	1,461,858	91,320	588,621	780,000	5,020,491	128,660	830,589	41	
4,760	16,557	27,630	96,208	10,460	36,408	145,940	507,671	24,440	85,100	42	
8,420	38,187	37,280	163,555	15,380	73,331	111,940	512,026	19,650	88,360	43	
7,260	5,380	34,480	28,110	10,720	7,755	86,380	71,913	15,670	11,320	44	
22,630	10,113	150,170	68,033	54,450	24,245	407,390	174,755	71,120	31,789	45	
23,890	14,648	147,420	92,320	57,130	33,851	426,320	242,842	73,860	45,105	46	
4,210	4,167	20,490	19,405	8,900	8,634	78,900	74,974	16,620	15,983	47	
580	2,574	2,310	10,149	740	3,145	18,420	77,404	1,610	6,805	48	
6,090	6,001	27,740	28,465	10,670	11,428	88,900	102,314	15,440	17,161	49	
2,110	6,736	6,240	18,432	1,460	3,438	18,650	54,202	4,350	13,209	50	
2,530	2,661	14,620	21,640	5,330	5,847	47,600	117,387	8,310	16,881	51	
38,460	60,382	226,610	341,697	91,320	135,505	780,170	1,182,562	128,660	197,591	52	
9,880	2,255	61,330	18,176	25,570	5,700	178,350	92,214	40,640	10,510	53	
20	77	30	267	100	135	130	7,902	50	63	54	
9,150	521	54,250	4,523	22,350	1,369	162,930	26,273	36,080	2,496	55	
38,460	60,902	226,610	346,220	91,320	136,873	780,170	1,208,835	128,660	200,087	56	
26,440	100,075	166,590	659,428	61,300	227,251	491,360	1,873,653	85,840	327,414	57	
		310	375	30	125	1,180	6,818	60	165	58	
26,440	100,076	166,590	659,803	61,300	227,377	491,360	1,880,470	85,840	327,579	59	
1,300	767	6,380	5,655	2,250	1,840	16,010	22,942	3,230	3,411	60	
26,440	95,869	166,590	631,590	61,300	218,244	491,360	1,790,950	85,840	312,866	61	
26,330	4,382	164,600	30,601	60,920	10,352	487,170	92,845	85,170	15,245	62	
20	80	290	829	90	331	350	1,520	70	277	63	
2,070	577	13,610	10,757	4,720	3,147	46,430	39,469	5,710	4,996	64	
4,940	4,290	27,680	27,016	13,240	11,864	88,740	92,884	14,690	14,477	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 5 (continued)

All Returns by City or Place of Residence

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Quebec (continued)			
		Québec (suite)			
		Sherbrooke		Trois-Rivières	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	36,660	21,120
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	18,640	13,020
Total number of returns	3	Nombre total de déclarations	3	55,300	34,140
Sources of income		Sources de revenu		\$	\$
Employment income	4	Revenus d'emploi	4	33,720	790,485
Commissions (from employment)	5	Commissions (d'emploi)	5	1,200	16,376
Other employment income	6	Autres revenus d'emploi	6	1,960	6,975
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	10,750	46,384
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	10,330	47,867
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	6,160	61,623
Family Allowance	10	Allocations familiales	10	9,950	5,335
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	10,950	59,269
Taxable amount of dividends	12	Montant imposable des dividendes	12	3,790	17,681
Bond interest	13	Intérêts obligataires	13	5,380	4,416
Bank interest	14	Intérêts bancaires	14	20,180	52,950
Mortgage interest	15	Intérêts hypothécaires	15	370	2,552
Income from trusts	16	Revenus de fiducie	16	1,150	779
Annuity income	17	Revenus de rentes	17	2,120	6,681
Foreign investment income	18	Revenus de placements étrangers	18	720	526
Net rental income	19	Revenus nets de location	19	4,830	-1,266
Taxable capital gains	20	Gains en capital imposables	20	1,850	13,683
RRSP income	21	Revenu d'un REER	21	1,390	7,919
Net business income	22	Revenus nets d'entreprise	22	1,860	11,889
Net professional income	23	Revenus nets de profession libérale	23	1,310	79,370
Net commission income	24	Revenus nets de commissions	24	380	3,204
Net farming income	25	Revenus nets d'agriculture	25	210	-129
Net fishing income	26	Revenus nets de pêche	26		
Tax exempt income	27	Revenus non imposables	27	11,960	55,853
Other income	28	Autres revenus	28	6,740	17,410
Total income assessed	29	Revenu total établi	29	53,810	1,307,831
Deductions		Déductions			
RPP contributions	30	Cotisations à un régime de pension agréé	30	12,390	19,825
RRSP contributions	31	Cotisations à un REER	31	14,800	45,267
Union and professional dues	32	Cotisations syndicales et professionnelles	32	17,960	6,788
Child care expenses	33	Frais de garde d'enfants	33	2,150	2,401
Carrying charges and interest expenses	34	Frais financiers et frais d'intérêts	34	7,160	9,648
Other employment expenses	35	Autres dépenses d'emploi	35	1,030	3,656
Other deductions (from total income)	36	Autres déductions (du revenu total)	36	3,720	8,810
Capital gains deduction	37	Déduction pour gains en capital	37	1,230	9,013
Additional deductions (from net income)	38	Déductions supplémentaires (du revenu net)	38	12,840	59,925
Total deductions (Items 30 to 38)	39	Total des déductions (postes 30 à 38)	39	39,360	165,333
Taxable income assessed	40	Revenu imposable établi	40	50,830	1,141,412
Non-refundable tax credits		Crédits d'impôt non remboursables			
Amounts allowed: (41-51)		Montants alloués : (41-51)			
Basic personal amount	41	Montant personnel de base	41	55,300	356,458
Age amount	42	Montant en raison de l'âge	42	10,850	37,769
Married or equivalent amount	43	Montant de marié(e) ou l'équivalent	43	7,170	31,934
Amounts for dependent children	44	Montants pour enfants à charge	44	7,030	4,814
CPP or QPP contributions	45	Cotisations au RPC ou au RRQ	45	30,750	13,315
Unemployment Insurance premiums	46	Cotisations à l'assurance-chômage	46	31,170	17,884
Eligible pension income amount	47	Montant pour revenu de pensions	47	6,470	6,256
Disability amount	48	Montant pour personnes handicapées	48	350	1,476
Tuition fees and education amount	49	Frais de scolarité et montant rel. aux études	49	9,570	11,817
Amounts transferred from spouse	50	Montants transférés du conjoint	50	1,810	5,216
Allowable portion of medical expenses	51	Partie déductible des frais médicaux	51	3,460	4,029
Total tax credits on above amounts	52	Total, créd. d'imp. pour montants ci-dessus	52	55,300	83,498
Donations allowed: (53-54)		Dons alloués : (53-54)			
Charitable donations	53	Dons de charité	53	13,750	6,424
Gifts to Canada or a province	54	Dons au Canada ou à une province	54		
Total tax credits on donations	55	Total, crédits d'impôt pour les dons	55	12,830	1,603
Total non-refundable tax credits	56	Total des crédits d'impôt non remboursables	56	55,300	85,101
Net federal tax	57	Impôt fédéral net	57	36,660	155,891
Net provincial tax	58	Impôt provincial net	58	70	168
Total tax payable	59	Total de l'impôt à payer	59	36,660	156,059
Social benefits repayment	60	Rembours. de prestations de program. sociaux	60	2,410	1,602
Basic federal tax	61	Impôt fédéral de base	61	36,660	149,390
Federal individual surtax	62	Surtaxe fédérale des particuliers	62	36,160	7,817
Minimum tax	63	Impôt minimum	63	1,030	959
Dividend tax credit	64	Crédit d'impôt pour dividendes	64	3,730	2,355
Child tax credit	65	Crédit d'impôt pour enfants	65	5,490	5,341

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon la ville ou le lieu de résidence

Année d'imposition 1992 (en milliers de dollars)

Quebec (concluded) Québec (fin)		Ontario Ontario								I t e m	P o s t e
Total		Barrie		Belleville		Brampton		Brantford			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
3,324,710		37,460		25,400		120,980		42,600		1	
1,564,740		15,170		11,290		42,420		21,200		2	
4,889,450		52,630		36,690		163,400		63,800		3	
	\$		\$		\$		\$		\$		
3,172,270	74,345,929	34,260	873,742	21,830	567,276	126,240	3,626,772	41,540	932,827	4	
110,370	1,340,884	1,900	21,122	190	5,848	5,220	59,369	730	10,330	5	
144,860	467,192	1,390	2,813	480	2,286	8,750	32,935	2,480	9,628	6	
685,360	2,932,692	8,260	35,861	8,180	36,053	10,090	38,747	12,740	55,066	7	
796,370	3,603,857	10,340	52,821	9,260	44,604	12,750	61,170	12,950	63,918	8	
410,780	4,014,651	7,260	83,449	6,520	76,143	7,440	82,259	9,030	77,722	9	
1,043,210	706,971	10,430	7,405	7,790	5,525	35,290	24,970	12,590	8,767	10	
1,038,700	5,449,894	6,560	33,363	4,920	21,227	26,830	145,902	10,750	48,018	11	
298,530	1,674,599	4,430	17,315	2,930	10,878	9,010	37,135	4,450	18,407	12	
579,890	708,634	7,280	6,740	6,420	10,267	22,700	15,345	9,830	8,748	13	
1,642,630	3,949,141	19,450	63,697	15,700	45,529	49,490	75,326	23,420	70,792	14	
32,310	162,497	1,110	5,490	350	845	1,530	7,833	690	2,916	15	
76,170	125,509	930	5,380	180	951	1,530	1,353	480	838	16	
97,130	379,810	2,010	7,397	1,610	4,462	1,660	4,983	1,920	6,334	17	
51,030	65,418	700	295	900	315	1,510	1,665	410	560	18	
343,960	54,383	2,930	-2,910	2,420	1,392	11,810	-37,094	3,140	2,694	19	
139,570	1,677,654	2,890	17,131	1,490	19,329	4,710	43,916	2,210	29,190	20	
149,800	836,254	3,410	17,534	1,440	7,714	6,330	28,869	2,620	9,836	21	
204,580	1,187,873	5,580	7,235	1,050	-1,800	9,960	26,547	2,680	16,554	22	
78,680	2,788,632	950	35,261	770	27,567	1,320	55,873	670	20,860	23	
32,300	290,331	350	5,455	320	7,894	1,680	13,928	420	3,026	24	
52,670	231,402	20	371	110	31	460	3,541	420	1,899	25	
1,990	13,829					60	1,405			26	
966,750	4,446,828	5,980	33,512	6,910	44,335	20,600	161,314	15,200	91,298	27	
471,220	1,360,426	5,750	27,133	5,970	16,038	13,510	40,309	8,300	17,977	28	
4,735,260	112,815,292	50,820	1,357,614	35,740	954,709	158,580	4,554,372	62,690	1,508,206	29	
1,124,080	1,698,932	8,610	19,197	6,480	16,086	31,870	63,578	8,410	15,246	30	
1,143,590	2,998,631	13,060	40,195	9,190	27,829	43,230	127,880	13,160	37,091	31	
1,488,320	558,509	9,510	3,519	7,150	2,876	42,170	17,129	13,230	4,649	32	
179,850	387,668	2,180	3,587	880	1,827	8,940	25,544	1,340	2,286	33	
491,920	433,120	9,550	12,432	7,390	3,358	19,160	18,913	12,640	4,354	34	
68,180	311,890	1,780	10,223	910	4,469	5,160	24,851	880	3,792	35	
205,090	758,259	2,160	8,017	1,530	4,577	6,920	27,895	3,850	19,722	36	
92,670	1,259,498	2,120	14,507	1,090	17,288	3,160	31,531	1,940	27,582	37	
1,058,530	5,067,903	6,770	40,726	7,030	44,826	21,150	166,471	15,420	92,490	38	
3,298,060	13,474,411	32,890	152,403	25,380	123,136	103,310	503,791	44,850	207,211	39	
4,504,180	99,440,593	50,040	1,211,828	34,870	831,825	153,360	4,052,385	61,160	1,306,203	40	
4,888,950	31,532,909	52,630	339,782	36,690	236,877	163,400	1,052,263	63,800	411,210	41	
698,620	2,432,090	8,430	29,339	8,180	28,493	11,280	39,038	12,940	45,043	42	
821,740	3,730,959	8,400	34,756	6,580	26,891	22,480	99,101	9,920	45,059	43	
781,010	634,646	8,780	6,830	6,440	5,198	29,880	24,709	9,250	8,357	44	
2,925,730	1,302,634	31,970	15,176	19,230	8,996	116,520	59,109	36,380	16,086	45	
2,968,780	1,766,173	31,720	19,924	20,380	12,620	119,890	84,080	37,610	21,866	46	
427,250	408,641	7,220	7,193	6,690	6,666	7,430	7,090	9,280	8,944	47	
75,310	319,093	670	2,847	900	3,793	2,900	12,265	2,340	9,884	48	
535,160	563,691	4,720	5,001	4,060	5,237	16,910	19,511	4,420	5,414	49	
129,020	369,340	1,490	5,051	1,200	3,395	2,290	5,729	1,900	5,986	50	
275,960	417,031	2,830	8,783	1,980	5,225	5,370	8,703	3,720	6,836	51	
4,889,130	7,394,988	52,630	80,920	36,690	58,876	163,400	240,861	63,800	99,600	52	
1,275,250	413,338	14,740	8,800	10,930	7,541	43,760	21,196	17,470	13,327	53	
1,300	13,046									54	
1,147,140	105,136	13,270	2,309	10,420	1,972	39,610	5,404	15,940	3,531	55	
4,889,130	7,500,124	52,630	83,229	36,690	60,848	163,400	246,265	63,800	103,131	56	
3,324,710	12,938,595	37,460	166,728	25,400	116,565	120,980	596,899	42,600	164,650	57	
6,860	23,506	33,760	86,849	20,530	52,714	111,530	311,185	37,840	85,441	58	
3,324,710	12,962,101	37,460	253,577	25,400	169,279	120,980	908,084	42,600	250,091	59	
133,180	127,270	2,030	1,669	1,560	1,410	7,450	5,599	1,750	1,803	60	
3,324,780	12,395,417	37,460	159,201	25,400	106,447	120,980	569,537	42,600	157,268	61	
3,294,460	612,503	37,300	7,809	25,170	5,259	119,730	27,991	42,350	7,669	62	
4,960	13,835	30	155	40	209	90	339	50	153	63	
284,320	223,074	4,340	2,306	2,920	1,448	8,800	4,946	4,220	2,452	64	
659,010	642,941	6,420	7,319	5,140	4,452	19,260	19,047	8,050	6,960	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 5 (continued)

All Returns by City or Place of Residence

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Ontario (continued)			
		Ontario (Suite)			
		Burlington		Cambridge	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	72,180		53,010	
Number of non-taxable returns	2	19,650		20,740	
Total number of returns	3	91,820		73,740	
Sources of income			\$		\$
Employment income	4	65,100	2,087,214	52,320	1,368,493
Commissions (from employment)	5	2,940	53,514	1,080	15,252
Other employment income	6	3,940	15,316	2,800	15,999
Old Age Security pension	7	14,750	61,706	9,730	40,658
CPP or QPP benefits	8	18,740	87,805	12,060	56,562
Other pensions or superannuation	9	11,940	144,520	6,890	62,482
Family Allowance	10	17,460	12,087	17,520	12,807
Unemployment Insurance benefits	11	13,560	67,354	11,940	59,213
Taxable amount of dividends	12	11,580	72,947	5,260	26,586
Bond interest	13	15,370	16,370	11,030	7,689
Bank interest	14	39,210	113,415	25,790	55,621
Mortgage interest	15	1,520	9,501	770	4,751
Income from trusts	16	1,260	2,099	940	758
Annuity income	17	3,360	14,477	1,510	4,185
Foreign investment income	18	2,160	3,153	600	622
Net rental income	19	4,470	-6,267	3,570	848
Taxable capital gains	20	5,240	59,890	2,400	24,972
RRSP income	21	5,180	27,573	2,830	13,530
Net business income	22	4,800	41,776	3,800	7,560
Net professional income	23	2,420	105,317	520	33,182
Net commission income	24	720	8,465	580	8,306
Net farming income	25	30	298	330	765
Net fishing income	26				
Tax exempt income	27	8,040	45,027	14,070	88,411
Other income	28	12,870	45,607	9,450	27,582
Total income assessed	29	90,540	3,089,164	72,590	1,936,834
Deductions					
RPP contributions	30	18,560	38,009	10,550	20,417
RRSP contributions	31	30,080	108,380	19,400	53,010
Union and professional dues	32	18,870	8,277	17,740	6,551
Child care expenses	33	4,070	9,102	2,500	4,606
Carrying charges and interest expenses	34	21,580	24,340	10,150	6,182
Other employment expenses	35	3,280	18,349	1,920	8,971
Other deductions (from total income)	36	6,760	34,815	3,500	17,044
Capital gains deduction	37	3,560	40,873	1,690	18,588
Additional deductions (from net income)	38	9,320	53,558	14,470	89,783
Total deductions (Items 30 to 38)	39	62,410	335,703	49,790	225,152
Taxable income assessed	40	90,080	2,766,497	70,240	1,713,474
Non-refundable tax credits					
Amounts allowed: (41-51)					
Basic personal amount	41	91,820	592,441	73,740	475,726
Age amount	42	15,220	52,989	10,060	35,022
Married or equivalent amount	43	10,280	42,474	11,910	55,068
Amounts for dependent children	44	14,910	12,314	14,830	12,561
CPP or QPP contributions	45	61,820	32,376	47,200	22,861
Unemployment Insurance premiums	46	60,440	43,225	48,700	32,021
Eligible pension income amount	47	12,310	11,712	6,960	6,708
Disability amount	48	2,060	8,726	1,700	5,431
Tuition fees and education amount	49	10,730	13,552	5,580	5,998
Amounts transferred from spouse	50	2,720	8,410	2,200	7,758
Allowable portion of medical expenses	51	6,020	9,709	2,870	3,757
Total tax credits on above amounts	52	91,820	141,363	73,740	112,902
Donations allowed: (53-54)					
Charitable donations	53	33,840	25,346	25,470	17,365
Gifts to Canada or a province	54	60	8		
Total tax credits on donations	55	31,630	6,701	23,450	4,568
Total non-refundable tax credits	56	91,820	148,064	73,740	117,471
Net federal tax	57	72,180	440,025	53,010	235,609
Net provincial tax	58	66,170	231,508	47,970	122,564
Total tax payable	59	72,180	671,533	53,010	358,172
Social benefits repayment					
Basic federal tax	60	6,700	6,779	3,020	2,357
Federal individual surtax	61	72,180	418,179	53,010	225,017
Minimum tax	62	71,400	52,582	52,460	11,185
Dividend tax credit	63	100	423	20	122
Child tax credit	64	10,880	9,720	5,040	3,542
	65	7,190	6,522	7,650	7,852

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon la ville ou le lieu de résidence

Année d'imposition 1992 (en milliers de dollars)

Ontario (continued)										I t e m	P o s t e
Ontario (suite)											
Chatham		Cornwall		Gloucester		Guelph		Hamilton			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
22,330		24,400		64,760		47,800		158,030		1	
11,260		13,720		19,690		18,260		73,210		2	
33,590		38,120		84,450		66,060		231,240		3	
	\$		\$		\$		\$		\$		
21,060	512,907	22,410	530,268	66,200	2,089,321	45,100	1,225,815	138,150	3,430,472	4	
510	7,290	980	9,072	3,080	46,873	1,250	22,818	4,010	45,475	5	
1,020	4,140	990	2,213	2,120	6,809	2,410	14,389	7,700	16,705	6	
5,280	23,371	6,070	26,811	5,780	25,020	10,320	44,290	41,950	180,652	7	
7,550	33,151	8,590	41,788	8,330	38,827	12,630	59,868	51,560	253,737	8	
4,110	33,545	4,230	44,929	7,930	141,687	7,590	78,287	33,950	317,887	9	
7,340	5,545	8,150	5,671	19,850	13,526	13,150	9,265	43,070	29,737	10	
4,960	15,174	6,600	30,776	10,080	50,862	8,500	41,248	35,900	175,647	11	
2,660	11,732	1,210	8,054	6,240	17,881	5,170	20,378	15,330	55,972	12	
4,120	3,022	4,050	6,509	14,080	10,441	11,870	13,295	27,780	33,384	13	
14,300	36,971	11,800	24,035	28,460	40,350	27,100	85,361	90,010	208,850	14	
410	2,414	80	603	690	2,555	1,480	7,638	1,950	10,863	15	
140	256	260	323	810	2,263	910	1,124	1,630	2,142	16	
1,100	2,213	870	4,556	1,670	7,060	2,280	7,539	7,840	24,850	17	
230	437	230	406	880	186	850	926	3,230	3,793	18	
1,810	2,013	2,300	3,067	4,310	-15,819	4,600	455	10,990	-3,290	19	
1,770	10,846	410	6,841	3,400	24,882	3,200	27,953	7,720	52,353	20	
820	4,345	1,850	10,714	2,970	17,065	3,170	21,659	11,070	58,766	21	
2,060	8,730	1,180	3,896	4,330	15,568	4,490	11,655	9,600	51,730	22	
400	28,734	60	8,572	1,920	100,141	1,210	43,214	2,730	122,522	23	
100	2,057	100	3,152	920	8,515	320	3,377	1,440	11,858	24	
1,200	6,722	110	-369	250	-1,787	360	-47	300	1,757	25	
				30	-42					26	
6,520	42,556	9,990	78,118	6,360	38,590	7,310	37,346	57,480	378,614	27	
6,880	16,987	4,100	15,783	9,400	30,175	8,780	28,572	29,510	100,901	28	
32,530	815,159	37,050	865,790	82,640	2,710,948	63,840	1,806,425	223,650	5,565,377	29	
5,710	10,013	6,200	10,711	31,870	77,610	14,100	32,437	34,210	57,248	30	
7,230	21,142	7,560	22,298	26,530	85,915	18,660	61,781	51,200	156,986	31	
7,940	3,041	9,320	3,437	25,820	10,127	16,300	6,118	51,710	19,789	32	
1,050	1,163	1,200	3,554	6,060	18,121	2,520	4,759	3,570	9,032	33	
5,590	1,767	4,960	2,772	15,470	10,712	12,060	6,091	30,760	18,278	34	
490	2,590	770	3,353	2,680	14,189	1,880	8,483	4,440	17,187	35	
1,960	4,281	2,260	5,944	3,040	26,218	2,930	10,928	10,860	39,374	36	
1,540	8,163	220	6,071	2,850	20,590	2,260	19,472	5,810	39,805	37	
6,630	43,115	10,170	80,265	6,990	41,067	8,430	41,580	58,750	388,950	38	
22,480	95,273	27,900	138,404	59,870	304,550	44,180	191,649	156,600	746,649	39	
31,720	718,758	35,140	726,898	80,940	2,407,295	62,440	1,617,658	213,400	4,831,623	40	
33,590	216,190	38,120	246,070	84,450	544,333	66,060	425,440	231,230	1,490,671	41	
5,440	18,673	6,070	21,143	6,120	21,310	10,540	36,704	43,010	149,768	42	
5,330	23,036	6,210	22,999	11,050	49,997	9,000	36,712	33,960	141,148	43	
5,760	5,065	6,220	4,548	17,820	13,570	11,340	8,842	33,900	27,706	44	
19,620	9,086	18,980	8,900	62,440	33,608	42,600	20,882	127,970	58,954	45	
20,520	12,411	20,550	12,268	63,030	47,372	43,180	28,869	130,260	82,285	46	
4,350	4,227	4,350	4,175	7,750	7,622	7,950	7,876	35,820	34,650	47	
810	3,818	920	3,911	1,020	4,363	2,020	8,542	6,140	25,975	48	
3,400	5,560	2,400	3,585	12,850	14,663	9,590	16,182	22,870	28,922	49	
1,300	3,409	1,080	3,506	1,520	4,630	2,390	8,322	8,620	25,483	50	
760	1,162	1,090	1,303	3,810	3,398	3,460	3,245	8,350	17,495	51	
33,590	51,687	38,120	57,649	84,450	126,590	66,060	102,502	231,230	355,609	52	
10,990	6,442	10,360	4,365	32,190	12,651	22,100	13,915	70,870	40,407	53	
				30	176			110	1,379	54	
10,020	1,677	9,660	1,092	29,270	3,169	20,730	3,634	66,870	10,786	55	
33,590	53,365	38,120	58,740	84,450	129,759	66,060	106,137	231,230	366,395	56	
22,330	96,523	24,400	95,190	64,760	377,357	47,800	228,815	158,030	633,794	57	
19,510	50,091	21,770	49,658	60,420	196,530	43,280	118,978	141,010	328,382	58	
22,330	146,614	24,400	144,847	64,760	573,887	47,800	347,794	158,030	962,176	59	
1,560	1,315	900	1,174	6,500	4,998	2,990	3,099	6,090	6,396	60	
22,330	92,045	24,400	90,826	64,760	359,684	47,800	218,174	158,030	604,528	61	
22,180	4,647	24,290	4,488	64,650	17,784	47,350	10,992	156,240	29,729	62	
		50	151	120	191	40	186	100	427	63	
2,320	1,563	1,210	1,073	5,810	2,381	5,170	2,714	14,810	7,455	64	
4,750	4,519	5,530	5,797	8,020	8,320	6,110	6,068	27,190	27,577	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 5 (continued)

All Returns by City or Place of Residence

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Ontario (continued)			
		Ontario (suite)			
		Kingston		Kitchener and/et Waterloo	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	54,660		121,920	
Number of non-taxable returns	2	21,770		42,600	
Total number of returns	3	76,430		164,530	
Sources of income	Sources de revenu				
Employment income	4	51,360	1,330,705	115,130	3,017,915
Commissions (from employment)	5	2,280	31,733	4,030	66,942
Other employment income	6	2,060	8,544	4,890	18,811
Old Age Security pension	7	11,370	49,911	23,490	100,626
CPP or QPP benefits	8	13,080	67,987	27,840	130,332
Other pensions or superannuation	9	9,530	116,539	18,140	164,445
Family Allowance	10	14,380	9,749	34,960	25,265
Unemployment Insurance benefits	11	10,600	40,696	25,780	103,184
Taxable amount of dividends	12	6,140	24,839	14,690	73,372
Bond interest	13	14,200	17,036	26,340	25,725
Bank interest	14	27,200	85,199	66,920	175,674
Mortgage interest	15	1,120	7,399	1,890	6,736
Income from trusts	16	950	2,506	2,810	2,872
Annuity income	17	2,510	10,067	6,970	25,980
Foreign investment income	18	1,670	1,617	2,420	1,980
Net rental income	19	3,970	-563	8,830	-642
Taxable capital gains	20	3,690	36,254	7,220	93,897
RRSP income	21	2,180	13,001	6,570	33,981
Net business income	22	4,320	1,980	9,760	54,649
Net professional income	23	1,620	75,466	2,540	124,727
Net commission income	24	540	8,196	1,160	16,453
Net farming income	25	30	-74	180	-401
Net fishing income	26				
Tax exempt income	27	12,560	90,042	24,920	155,576
Other income	28	11,180	33,462	24,760	73,683
Total income assessed	29	74,310	2,062,290	161,340	4,491,780
Deductions	Déductions				
RPP contributions	30	20,330	41,937	31,790	59,074
RRSP contributions	31	18,820	57,755	44,440	139,653
Union and professional dues	32	20,120	7,546	38,070	13,675
Child care expenses	33	3,060	6,367	5,080	13,356
Carrying charges and interest expenses	34	12,020	5,565	30,290	17,436
Other employment expenses	35	1,780	8,569	3,180	17,948
Other deductions (from total income)	36	3,730	14,567	7,820	36,997
Capital gains deduction	37	2,470	24,025	5,650	71,685
Additional deductions (from net income)	38	13,430	91,553	27,500	173,619
Total deductions (Items 30 to 38)	39	53,140	257,884	113,090	543,443
Taxable income assessed	40	71,120	1,805,195	158,020	3,948,569
Non-refundable tax credits	Crédits d'impôt non remboursables				
Amounts allowed: (41-51)	Montants alloués : (41-51)				
Basic personal amount	41	76,320	492,053	164,520	1,059,434
Age amount	42	11,410	39,719	23,830	82,973
Married or equivalent amount	43	9,340	42,742	23,100	101,241
Amounts for dependent children	44	11,970	9,778	27,960	24,846
CPP or QPP contributions	45	48,140	22,554	107,360	51,327
Unemployment Insurance premiums	46	49,450	32,022	108,100	69,951
Eligible pension income amount	47	9,660	9,439	17,890	17,248
Disability amount	48	2,460	10,782	3,660	15,518
Tuition fees and education amount	49	10,310	13,603	21,550	35,398
Amounts transferred from spouse	50	1,840	5,275	3,770	9,779
Allowable portion of medical expenses	51	3,750	7,492	7,720	11,976
Total tax credits on above amounts	52	76,430	116,815	164,520	252,259
Donations allowed: (53-54)	Dons alloués : (53-54)				
Charitable donations	53	29,140	16,634	62,220	45,083
Gifts to Canada or a province	54			120	3
Total tax credits on donations	55	26,800	4,353	58,020	11,903
Total non-refundable tax credits	56	76,430	121,168	164,520	264,162
Net federal tax	57	54,660	256,720	121,920	551,055
Net provincial tax	58	49,410	134,039	110,560	286,980
Total tax payable	59	54,660	390,759	121,920	838,035
Social benefits repayment	Rembours. de prestations de program. sociaux				
Basic federal tax	60	3,400	4,080	6,490	6,669
Federal individual surtax	61	54,660	244,818	121,920	524,923
Minimum tax	62	53,900	12,417	121,250	26,997
Dividend tax credit	63	60	365	80	415
Child tax credit	64	5,790	3,308	14,160	9,775
	65	8,380	8,004	19,170	18,461

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon la ville ou le lieu de résidence

Année d'imposition 1992 (en milliers de dollars)

Ontario (continued)										I t e m	P o s t e
Ontario (suite)											
London		Markham		Mississauga		Nepean		Niagara Falls			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
151,690		100,020		250,530		59,660		40,090		1	
58,900		35,770		81,430		14,440		16,890		2	
210,600		135,790		331,970		74,100		56,980		3	
	\$		\$		\$		\$		\$		
142,680	3,756,109	97,520	3,257,017	250,550	7,463,764	57,500	1,776,304	37,240	820,914	4	
5,440	70,634	4,080	107,529	11,580	171,095	3,050	40,488	1,220	16,174	5	
8,990	25,634	6,620	46,592	12,530	46,022	2,210	7,193	2,230	9,807	6	
32,480	143,843	10,250	40,669	28,450	118,090	6,080	25,230	9,750	42,772	7	
37,980	193,088	10,700	50,621	33,730	167,986	9,430	44,658	11,940	62,456	8	
25,130	292,605	7,180	105,339	20,390	242,304	6,910	133,039	8,740	76,520	9	
41,500	30,424	30,300	21,135	73,110	51,692	15,230	10,849	10,880	8,091	10	
26,580	107,768	14,010	82,514	50,200	266,157	8,430	37,778	9,870	49,487	11	
19,950	119,315	14,080	99,493	24,250	116,382	8,410	27,824	2,980	12,214	12	
31,550	32,915	22,040	39,282	45,490	45,246	14,640	17,105	9,770	11,000	13	
83,340	291,589	67,410	194,823	120,760	229,367	29,580	70,676	22,820	65,258	14	
2,380	13,298	3,880	25,596	4,070	24,453	1,070	5,784	1,060	6,644	15	
2,930	9,438	3,230	5,423	4,960	6,204	1,670	2,074	660	288	16	
7,390	28,204	2,240	14,326	5,580	24,506	1,090	5,805	1,670	5,548	17	
6,320	5,510	3,600	5,648	5,370	8,258	1,690	1,063	770	297	18	
9,050	4,475	13,270	-30,017	27,750	-90,237	5,120	-13,994	2,440	-806	19	
12,710	101,061	7,830	111,623	9,850	103,595	5,760	41,594	1,390	10,525	20	
9,970	49,666	4,740	40,893	16,340	88,636	3,380	20,326	1,960	11,154	21	
8,810	35,413	13,770	55,166	20,840	72,037	4,060	28,288	2,980	11,344	22	
4,820	220,152	4,620	215,568	5,420	224,350	1,680	118,536	530	21,967	23	
1,990	16,568	1,940	29,273	3,020	16,827	510	7,302	110	391	24	
1,060	7,481	110	-504	550	-1,653	270	2,562	170	-606	25	
				110	19					26	
38,810	249,162	6,670	38,909	34,570	225,488	5,390	35,741	11,400	81,469	27	
33,080	102,849	15,300	65,949	31,440	114,851	8,960	31,855	6,200	13,555	28	
205,620	5,907,203	131,880	4,622,865	322,700	9,735,438	72,270	2,478,081	55,390	1,336,462	29	
42,060	90,154	24,540	58,173	61,250	124,864	21,570	53,250	8,080	16,267	30	
58,080	168,020	48,990	202,141	93,550	326,583	24,700	84,322	12,390	29,870	31	
57,750	21,644	26,680	11,313	72,310	29,030	21,760	9,078	13,460	5,259	32	
9,220	25,352	11,110	39,492	18,310	59,838	2,250	4,024	1,160	2,232	33	
38,510	31,524	27,890	58,986	51,020	71,762	17,790	8,772	9,290	3,406	34	
4,460	16,663	4,020	31,080	10,070	51,182	1,620	7,850	1,370	5,504	35	
13,340	49,584	5,630	75,990	16,370	96,089	3,580	13,600	1,990	7,200	36	
9,170	62,074	4,540	64,890	6,910	64,932	4,410	25,919	1,090	9,675	37	
40,030	255,241	8,030	50,914	36,900	250,804	5,900	39,136	12,250	85,033	38	
150,650	720,257	85,140	592,979	206,170	1,075,084	50,370	245,950	36,790	164,445	39	
198,060	5,183,136	129,120	4,067,354	314,790	8,721,467	71,370	2,230,226	54,240	1,173,277	40	
210,490	1,357,536	135,560	868,994	331,730	2,128,774	74,100	476,675	56,980	367,382	41	
33,490	116,619	12,310	41,853	30,840	107,284	6,330	22,024	10,000	34,810	42	
28,500	122,987	15,810	66,972	48,610	217,372	9,920	42,441	8,060	34,515	43	
34,660	29,978	26,260	21,443	62,220	53,246	12,360	11,016	8,880	8,014	44	
133,220	62,992	95,180	50,463	235,400	118,266	54,040	28,389	32,870	13,728	45	
133,160	86,622	86,890	61,044	235,290	163,074	54,440	39,244	34,890	19,840	46	
25,960	25,146	7,780	7,479	20,880	19,958	7,420	7,143	9,180	8,873	47	
6,540	27,807	1,690	7,997	4,670	18,611	1,920	8,589	2,100	8,872	48	
27,270	42,498	21,600	37,546	40,780	52,146	12,490	16,678	5,430	9,165	49	
5,560	14,214	2,640	6,618	5,910	15,675	1,630	3,264	1,990	6,420	50	
10,220	23,316	7,570	13,820	15,140	21,996	3,870	8,463	2,820	3,264	51	
210,490	325,532	135,670	201,781	331,960	498,177	74,100	112,920	56,980	87,618	52	
73,400	44,075	46,150	44,564	92,630	46,725	29,570	18,011	17,490	11,362	53	
110	3,444	20	88							54	
69,040	12,403	43,610	12,050	84,570	11,932	27,590	4,847	16,030	2,956	55	
210,490	337,936	135,670	213,832	331,960	510,109	74,100	117,767	56,980	90,574	56	
151,690	744,702	100,020	687,171	250,530	1,329,736	59,650	357,172	40,090	147,653	57	
138,300	389,348	92,140	364,544	228,180	696,738	55,740	187,071	35,020	76,582	58	
151,690	1,134,050	100,020	1,051,715	250,530	2,026,474	59,660	544,244	40,090	224,235	59	
9,850	13,877	10,850	9,294	15,960	13,979	5,580	5,387	1,090	1,193	60	
151,690	710,623	100,020	651,145	250,530	1,266,932	59,660	339,955	40,090	141,238	61	
150,760	37,144	99,090	37,625	248,100	66,326	59,290	17,789	39,510	6,931	62	
130	563	210	1,048	520	1,201	50	204	10	61	63	
19,290	15,897	13,540	13,258	23,640	15,504	7,590	3,705	2,790	1,627	64	
23,850	25,128	14,300	12,826	35,060	34,449	5,860	4,847	5,720	5,288	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 5 (continued)

All Returns by City or Place of Residence

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Ontario (continued)			
		Ontario (suite)			
		North Bay		Oakville	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1 <i>Nombre de déclarations imposables</i>	1	29,390		64,490
Number of non-taxable returns	2 <i>Nombre de déclarations non imposables</i>	2	16,330		19,310
Total number of returns	3 <i>Nombre total de déclarations</i>	3	45,720		83,810
Sources of income	Sources de revenu				
Employment income	4 <i>Revenus d'emploi</i>	4	29,500	719,765	62,550
Commissions (from employment)	5 <i>Commissions (d'emploi)</i>	5	840	5,329	69,583
Other employment income	6 <i>Autres revenus d'emploi</i>	6	1,280	4,235	24,329
Old Age Security pension	7 <i>Pension de sécurité de la vieillesse</i>	7	7,040	29,536	38,299
CPP or QPP benefits	8 <i>Prestations du RPC ou du RRQ</i>	8	9,640	43,591	66,861
Other pensions or superannuation	9 <i>Autres pensions et pensions de retraite</i>	9	6,350	77,553	153,064
Family Allowance	10 <i>Allocations familiales</i>	10	9,880	6,854	13,885
Unemployment Insurance benefits	11 <i>Prestations d'assurance-chômage</i>	11	6,890	27,457	53,333
Taxable amount of dividends	12 <i>Montant imposable des dividendes</i>	12	2,770	17,447	70,443
Bond interest	13 <i>Intérêts obligataires</i>	13	5,870	4,295	16,060
Bank interest	14 <i>Intérêts bancaires</i>	14	14,490	28,398	81,100
Mortgage interest	15 <i>Intérêts hypothécaires</i>	15	300	1,491	12,030
Income from trusts	16 <i>Revenus de fiducie</i>	16	240	498	2,978
Annuity income	17 <i>Revenus de rentes</i>	17	1,180	5,161	13,682
Foreign investment income	18 <i>Revenus de placements étrangers</i>	18	870	269	7,620
Net rental income	19 <i>Revenus nets de location</i>	19	3,240	-492	-7,817
Taxable capital gains	20 <i>Gains en capital imposables</i>	20	2,170	7,220	53,233
RRSP income	21 <i>Revenu d'un REER</i>	21	2,230	14,868	22,517
Net business income	22 <i>Revenus nets d'entreprise</i>	22	2,060	5,651	27,611
Net professional income	23 <i>Revenus nets de profession libérale</i>	23	920	28,190	96,447
Net commission income	24 <i>Revenus nets de commissions</i>	24	280	2,470	4,041
Net farming income	25 <i>Revenus nets d'agriculture</i>	25			440
Net fishing income	26 <i>Revenus nets de pêche</i>	26			
Tax exempt income	27 <i>Revenus non imposables</i>	27	8,460	54,930	40,554
Other income	28 <i>Autres revenus</i>	28	7,330	20,759	61,170
Total income assessed	29 <i>Revenu total établi</i>	29	44,610	1,105,475	3,125,667
Deductions	Déductions				
RPP contributions	30 <i>Cotisations à un régime de pension agréé</i>	30	8,730	22,735	36,066
RRSP contributions	31 <i>Cotisations à un REER</i>	31	10,120	30,079	117,612
Union and professional dues	32 <i>Cotisations syndicales et professionnelles</i>	32	9,270	3,844	5,807
Child care expenses	33 <i>Frais de garde d'enfants</i>	33	1,370	2,943	19,827
Carrying charges and interest expenses	34 <i>Frais financiers et frais d'intérêts</i>	34	6,440	5,093	29,582
Other employment expenses	35 <i>Autres dépenses d'emploi</i>	35	820	4,747	16,668
Other deductions (from total income)	36 <i>Autres déductions (du revenu total)</i>	36	1,810	10,511	18,793
Capital gains deduction	37 <i>Déduction pour gains en capital</i>	37	1,420	5,394	33,714
Additional deductions (from net income)	38 <i>Déductions supplémentaires (du revenu net)</i>	38	8,620	55,181	48,005
Total deductions (Items 30 to 38)	39 <i>Total des déductions (postes 30 à 38)</i>	39	28,770	140,526	326,075
Taxable income assessed	40 <i>Revenu imposable établi</i>	40	42,870	964,445	2,803,523
Non-refundable tax credits	Crédits d'impôt non remboursables				
Amounts allowed: (41-51)	Montants alloués : (41-51)				
Basic personal amount	41 <i>Montant personnel de base</i>	41	45,720	294,745	83,800
Age amount	42 <i>Montant en raison de l'âge</i>	42	7,230	25,161	35,297
Married or equivalent amount	43 <i>Montant de marié(e) ou l'équivalent</i>	43	6,810	29,061	49,234
Amounts for dependent children	44 <i>Montants pour enfants à charge</i>	44	7,330	6,137	14,488
CPP or QPP contributions	45 <i>Cotisations au RPC ou au RRQ</i>	45	26,240	11,843	30,809
Unemployment Insurance premiums	46 <i>Cotisations à l'assurance-chômage</i>	46	27,460	16,996	40,262
Eligible pension income amount	47 <i>Montant pour revenu de pensions</i>	47	6,390	6,271	9,764
Disability amount	48 <i>Montant pour personnes handicapées</i>	48	1,430	6,070	11,397
Tuition fees and education amount	49 <i>Frais de scolarité et montant rel. aux études</i>	49	6,050	8,190	12,061
Amounts transferred from spouse	50 <i>Montants transférés du conjoint</i>	50	1,660	5,549	7,065
Allowable portion of medical expenses	51 <i>Partie déductible des frais médicaux</i>	51	2,510	2,008	7,824
Total tax credits on above amounts	52 <i>Total, créd. d'imp. pour montants ci-dessus</i>	52	45,720	70,168	129,369
Donations allowed: (53-54)	Dons alloués : (53-54)				
Charitable donations	53 <i>Dons de charité</i>	53	10,160	6,037	16,381
Gifts to Canada or a province	54 <i>Dons au Canada ou à une province</i>	54		30	1,136
Total tax credits on donations	55 <i>Total, crédits d'impôt pour les dons</i>	55	8,640	1,555	4,523
Total non-refundable tax credits	56 <i>Total des crédits d'impôt non remboursables</i>	56	45,720	71,723	133,892
Net federal tax	57 <i>Impôt fédéral net</i>	57	29,390	127,234	483,322
Net provincial tax	58 <i>Impôt provincial net</i>	58	25,940	65,988	257,226
Total tax payable	59 <i>Total de l'impôt à payer</i>	59	29,390	193,222	740,547
Social benefits repayment	Rembours. de prestations de program. sociaux				
Basic federal tax	60 <i>Impôt fédéral de base</i>	60	1,400	931	8,290
Federal individual surtax	61 <i>Surtaxe fédérale des particuliers</i>	61	29,390	121,478	459,864
Minimum tax	62 <i>Impôt minimum</i>	62	29,080	5,841	26,302
Dividend tax credit	63 <i>Crédit d'impôt pour dividendes</i>	63	80	182	666
Child tax credit	64 <i>Crédit d'impôt pour enfants</i>	64	2,560	2,325	9,386
	65	65	5,710	5,716	7,318

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon la ville ou le lieu de résidence

Année d'imposition 1992 (en milliers de dollars)

Ontario (continued)										I t e m	P o s t e
Ontario (suite)											
Oshawa		Ottawa		Peterborough		St. Catharines		Sarnia			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
69,460		182,450		40,130		69,840		36,160		1	
24,770		68,150		18,740		24,480		14,560		2	
94,220		250,600		58,870		94,320		50,730		3	
	\$		\$		\$		\$		\$		
65,880	1,870,205	157,710	4,670,634	33,990	824,321	60,100	1,577,821	33,080	892,916	4	
2,170	20,407	4,850	69,213	830	10,662	1,400	13,216	1,030	8,285	5	
9,780	22,861	7,800	33,683	1,770	5,518	5,840	17,625	940	2,569	6	
13,080	56,887	45,260	197,062	12,490	53,310	19,450	85,221	7,240	30,091	7	
15,200	70,690	50,780	243,935	15,310	75,173	23,280	117,189	10,240	50,167	8	
10,690	121,348	41,580	718,884	10,870	125,663	16,140	203,096	6,680	79,478	9	
21,950	15,595	37,340	27,940	10,810	8,161	15,890	11,632	9,850	7,078	10	
17,140	78,109	25,350	118,407	8,210	45,464	16,540	80,639	7,440	36,729	11	
5,930	20,024	24,230	133,806	5,350	25,887	7,780	42,410	4,100	15,926	12	
12,620	13,847	46,550	68,987	8,190	11,464	13,440	15,002	8,030	11,479	13	
29,440	77,036	101,190	331,105	22,430	72,318	40,510	102,391	19,650	47,129	14	
850	5,031	5,170	35,723	570	3,638	1,180	4,352	520	4,566	15	
850	2,175	5,030	9,581	390	730	950	1,721	290	94	16	
2,400	7,783	10,910	58,164	3,670	9,887	3,000	10,396	2,160	9,206	17	
1,600	851	6,740	17,928	900	824	1,800	1,964	810	571	18	
6,010	-6,779	14,190	-239	2,670	1,763	5,180	5,810	2,400	424	19	
3,270	16,311	13,140	144,836	2,240	22,034	2,750	36,616	1,720	12,410	20	
2,640	10,279	7,060	52,228	2,700	14,512	3,510	19,847	3,320	18,368	21	
4,660	19,287	10,010	69,347	2,960	18,825	3,490	16,194	2,150	10,217	22	
630	38,743	9,850	329,622	1,010	51,586	1,430	68,486	340	42,794	23	
410	4,703	840	11,503	240	4,332	530	3,109	310	6,896	24	
120	-155	390	-581	620	741	170	2,581	220	399	25	
18,460	114,554	38,350	281,091	10,720	72,426	18,260	98,528	8,540	58,698	26	
12,210	28,681	30,240	110,319	8,260	20,409	14,100	42,804	7,600	23,928	27	
92,080	2,608,472	244,100	7,733,181	57,440	1,479,649	92,890	2,578,653	48,810	1,370,418	28	
19,290	36,711	66,970	163,378	8,900	19,551	14,300	29,470	8,550	18,699	29	
21,590	58,233	68,370	241,581	12,690	43,730	25,830	75,546	12,550	40,646	30	
31,370	12,667	62,010	23,697	13,740	5,374	24,090	9,897	12,510	5,538	31	
4,340	10,027	6,400	18,379	1,230	2,652	3,130	8,700	1,090	2,827	32	
14,000	8,721	54,620	35,444	10,000	8,291	16,140	8,996	8,390	6,404	33	
2,210	10,121	3,530	17,108	1,660	9,548	1,060	4,525	1,120	4,623	34	
3,860	16,815	14,260	57,828	2,640	15,164	4,760	17,078	2,740	14,952	35	
2,290	12,048	9,100	77,859	1,860	16,183	2,190	30,626	1,170	9,547	36	
19,300	116,125	40,820	303,284	10,980	73,761	19,270	104,472	8,940	64,964	37	
65,530	281,468	175,940	938,557	38,160	194,254	64,950	289,310	31,970	168,200	38	
89,310	2,329,123	233,480	6,787,140	54,660	1,285,280	89,890	2,290,331	47,320	1,200,183	39	
94,120	607,204	250,490	1,613,308	58,870	380,058	94,320	608,547	50,700	327,308	40	
13,280	46,234	46,340	161,349	12,700	44,225	19,670	68,291	7,300	25,429	41	
16,380	71,643	31,100	139,415	8,740	36,307	13,580	55,867	7,360	33,874	42	
17,290	13,947	29,390	24,280	7,950	7,622	12,640	11,054	8,760	7,125	43	
59,790	30,919	148,570	74,574	30,720	13,957	54,660	25,731	29,290	13,376	44	
62,940	44,097	149,770	102,741	31,970	18,693	55,690	35,427	30,880	18,858	45	
10,650	10,446	43,490	42,459	11,280	10,719	16,670	16,170	7,420	7,209	46	
2,250	9,490	7,220	30,545	1,150	4,898	3,510	14,866	800	3,365	47	
11,020	12,560	37,000	56,784	5,810	8,744	10,590	14,300	5,340	7,647	48	
2,920	9,648	7,870	19,967	2,630	6,946	4,620	13,848	1,340	3,470	49	
2,200	5,551	14,400	33,686	2,680	5,281	3,660	5,263	2,430	2,498	50	
94,120	146,962	250,600	391,213	58,870	91,618	94,320	147,894	50,700	76,529	51	
32,950	17,515	88,220	58,991	21,500	16,345	35,320	24,871	16,200	11,311	52	
30,660	4,503	82,790	15,710	20,230	4,327	33,420	6,515	15,060	2,974	53	
94,120	151,465	250,600	406,922	58,870	95,945	94,320	154,409	50,700	79,503	54	
69,460	331,166	182,450	1,058,275	40,130	171,085	69,840	314,147	35,860	170,878	55	
63,410	172,012	166,930	543,469	36,070	88,901	64,200	164,185	32,130	89,274	56	
69,460	503,178	182,450	1,601,744	40,130	259,986	69,840	478,332	36,160	260,152	57	
3,670	2,760	14,230	20,683	2,090	1,957	3,690	4,153	2,480	2,466	58	
69,460	316,477	182,450	1,000,924	40,130	163,343	69,850	300,797	36,160	166,654	59	
69,160	15,323	181,770	53,300	39,490	8,045	69,410	14,883	35,640	8,292	60	
20	115	220	777	10	118	130	288	20	86	61	
5,490	2,666	23,860	17,828	5,160	3,448	7,470	5,650	3,570	2,121	62	
11,050	11,180	22,730	24,442	6,710	7,036	9,290	9,569	5,450	4,463	63	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 5 (continued)

All Returns by City or Place of Residence

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Ontario (continued)			
		Ontario (suite)			
		Sault Ste. Marie		Sudbury	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	39,940		46,060	
Number of non-taxable returns	2	18,190		20,090	
Total number of returns	3	58,120		66,140	
Sources of income	Sources de revenu		\$		\$
Employment income	4	33,940	825,709	40,400	1,143,640
Commissions (from employment)	5	780	19,573	1,410	7,769
Other employment income	6	1,870	7,289	2,530	10,445
Old Age Security pension	7	9,610	39,204	12,470	53,255
CPP or QPP benefits	8	13,480	69,696	15,930	79,822
Other pensions or superannuation	9	10,330	110,410	10,930	102,780
Family Allowance	10	11,810	8,720	10,270	7,559
Unemployment Insurance benefits	11	11,770	69,114	8,830	45,455
Taxable amount of dividends	12	3,270	12,460	6,200	27,295
Bond interest	13	6,160	4,896	7,980	12,301
Bank interest	14	20,800	51,747	25,610	77,355
Mortgage interest	15	640	1,895	500	2,970
Income from trusts	16	420	66	350	542
Annuity income	17	1,160	2,792	1,990	17,914
Foreign investment income	18	780	320	430	587
Net rental income	19	2,850	5,292	3,640	2,042
Taxable capital gains	20	1,400	7,363	2,220	28,592
RRSP income	21	3,350	18,493	3,420	21,731
Net business income	22	2,620	1,819	1,890	3,563
Net professional income	23	490	36,419	850	73,321
Net commission income	24	200	745	250	4,680
Net farming income	25			70	539
Net fishing income	26				
Tax exempt income	27	13,690	91,182	13,620	78,580
Other income	28	9,300	18,768	10,590	19,145
Total income assessed	29	56,010	1,403,970	64,540	1,821,882
Deductions	Déductions				
RPP contributions	30	10,900	23,730	10,500	25,483
RRSP contributions	31	13,330	36,149	15,540	60,729
Union and professional dues	32	18,250	6,639	15,650	7,484
Child care expenses	33	1,260	2,018	2,330	5,332
Carrying charges and interest expenses	34	9,060	6,075	10,230	6,204
Other employment expenses	35	1,570	6,177	790	3,218
Other deductions (from total income)	36	3,350	7,078	3,820	13,196
Capital gains deduction	37	910	5,315	1,700	22,409
Additional deductions (from net income)	38	14,420	93,163	14,390	80,345
Total deductions (Items 30 to 38)	39	41,880	186,343	44,950	224,400
Taxable income assessed	40	54,070	1,217,709	61,550	1,596,246
Non-refundable tax credits	Crédits d'impôt non remboursables,				
Amounts allowed: (41-51)	Montants alloués : (41-51)				
Basic personal amount	41	58,120	374,636	66,140	427,003
Age amount	42	9,750	33,932	12,660	44,075
Married or equivalent amount	43	9,970	44,345	9,130	38,419
Amounts for dependent children	44	9,270	8,000	8,590	7,356
CPP or QPP contributions	45	30,520	13,895	36,600	17,047
Unemployment Insurance premiums	46	32,440	20,283	38,510	23,620
Eligible pension income amount	47	9,970	9,820	11,060	10,707
Disability amount	48	1,980	7,895	3,340	13,948
Tuition fees and education amount	49	7,860	12,470	8,970	11,672
Amounts transferred from spouse	50	2,080	5,500	1,900	5,858
Allowable portion of medical expenses	51	880	691	2,620	5,536
Total tax credits on above amounts	52	58,120	90,848	66,140	103,168
Donations allowed: (53-54)	Dons alloués : (53-54)				
Charitable donations	53	18,530	8,613	19,840	9,759
Gifts to Canada or a province	54	100	52		
Total tax credits on donations	55	17,310	2,190	18,620	2,470
Total non-refundable tax credits	56	58,120	93,038	66,140	105,638
Net federal tax	57	39,940	157,137	46,060	238,188
Net provincial tax	58	36,530	81,510	41,740	125,009
Total tax payable	59	39,940	238,647	46,060	363,197
Social benefits repayment	Rembours. de prestations de program. sociaux				
Basic federal tax	60	1,220	1,401	2,990	3,122
Federal individual surtax	61	39,940	150,363	46,060	226,126
Minimum tax	62	39,930	7,273	45,330	12,163
Dividend tax credit	63			100	191
Child tax credit	64	3,070	1,659	6,150	3,636
	65	7,370	6,905	5,590	6,030

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon la ville ou le lieu de résidence

Année d'imposition 1992 (en milliers de dollars)

Ontario (concluded)								Manitoba		I t o c e s m t e
Ontario (fin)								Manitoba		
Thunder Bay		Toronto (Metro-Métro)		Windsor		Total		Brandon		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
69,720		1,163,960		100,330		5,178,110		22,220		
22,650		518,730		47,230		2,091,340		11,580		
92,370		1,682,690		147,550		7,269,450		33,800		
	\$		\$		\$		\$		\$	
63,960	1,717,394	1,064,080	30,009,621	94,020	2,515,478	4,803,910	132,225,152	19,510	425,490	
1,590	25,365	37,180	746,804	1,230	42,367	156,710	2,554,343	1,150	9,353	
3,850	9,152	62,680	318,965	6,760	32,149	276,670	1,149,485	980	1,278	
15,420	66,736	248,620	1,039,065	25,830	110,886	1,064,340	4,531,741	6,490	28,064	
20,890	105,562	280,820	1,368,770	31,110	151,409	1,290,120	6,235,887	7,800	35,142	
14,120	137,269	159,360	1,602,791	21,350	201,566	801,290	8,756,741	4,780	38,394	
15,780	10,574	261,620	178,045	27,610	20,755	1,396,770	1,008,118	6,280	4,613	
16,340	85,436	223,800	1,209,289	23,180	84,226	1,060,730	5,204,658	3,900	13,033	
7,520	32,223	157,740	1,249,330	9,260	41,130	598,120	3,447,207	2,480	9,136	
15,360	14,592	250,260	453,547	16,880	26,367	1,065,300	1,339,324	4,640	4,733	
40,600	90,265	685,030	2,246,790	60,250	178,866	2,890,660	7,902,381	12,090	31,800	
270	1,813	36,370	340,470	1,430	8,279	122,720	845,750	120	307	
1,140	1,406	28,520	117,600	1,380	1,975	93,900	239,758	680	912	
2,580	9,002	41,980	222,849	5,220	21,489	201,330	822,281	1,520	5,909	
1,360	503	40,210	97,557	2,680	2,598	131,670	246,003	250	8	
5,950	9,816	131,550	-281,358	7,180	8,791	458,220	-518,856	2,040	5,899	
3,830	31,823	71,190	925,208	4,670	39,917	301,290	3,477,448	1,790	11,844	
3,990	23,696	65,000	414,241	4,890	22,417	296,510	1,688,537	1,100	4,006	
3,350	25,863	94,440	278,496	4,780	11,312	440,510	1,857,422	1,750	9,882	
1,700	83,653	50,570	2,264,923	1,710	103,789	139,600	6,206,828	420	21,148	
270	4,709	13,220	119,973	1,040	17,378	49,600	495,305	170	2,312	
160	3,429	1,930	-10,730	60	446	106,390	300,506	2,970	14,862	
100	739	180	211			810	4,792	100	81	
17,000	90,437	281,130	1,865,113	29,310	202,161	1,159,440	7,283,073	6,040	29,979	
12,420	25,260	188,540	500,302	25,700	63,067	895,650	2,624,312	3,310	8,832	
91,160	2,606,717	1,631,610	47,277,871	142,890	3,908,818	7,074,720	199,928,197	32,720	717,015	
20,970	45,576	249,970	510,671	20,160	42,272	1,277,290	2,697,974	6,660	11,256	
26,720	79,939	431,070	1,525,535	31,660	108,396	1,875,140	6,135,818	7,250	18,444	
32,280	13,499	324,610	125,736	40,210	16,779	1,646,190	648,799	7,580	2,449	
2,370	4,035	57,760	182,935	3,550	7,618	258,530	697,861	1,540	3,267	
13,980	6,537	283,330	512,098	20,960	7,417	1,209,780	1,294,551	7,010	4,339	
1,870	5,941	35,920	186,617	1,700	8,642	170,190	817,627	1,360	4,567	
5,780	26,182	65,220	460,647	9,200	29,971	343,310	1,774,537	2,020	4,207	
3,120	28,233	47,160	492,538	3,940	33,292	216,740	2,374,137	1,460	10,613	
17,770	93,538	297,840	1,998,098	31,600	214,630	1,242,270	7,820,074	6,340	31,307	
66,720	303,480	1,070,560	5,994,876	97,700	469,017	4,767,530	24,261,378	23,590	90,451	
89,050	2,301,560	1,560,230	41,629,914	137,270	3,440,481	6,853,200	176,337,349	31,230	625,973	
92,370	595,729	1,679,060	10,777,621	147,450	949,951	7,263,970	46,776,893	33,800	217,792	
15,640	54,472	268,160	930,677	26,510	92,304	1,105,440	3,844,026	6,490	22,584	
11,430	48,790	241,100	1,087,059	22,930	99,260	1,062,350	4,582,915	5,570	22,435	
13,120	10,620	217,580	178,720	22,210	19,927	1,160,360	1,000,582	4,820	4,303	
58,480	29,069	1,003,090	485,911	81,830	39,349	4,486,970	2,182,242	17,960	8,029	
60,390	39,187	996,670	647,380	86,380	54,456	4,484,020	2,930,191	17,590	10,439	
13,910	13,415	166,280	159,315	22,650	21,738	829,890	800,107	5,190	5,122	
2,220	9,825	38,520	163,778	4,760	20,218	177,780	751,113	820	3,484	
11,100	12,648	203,580	277,852	17,380	27,904	821,520	1,110,311	3,350	4,883	
3,100	9,393	37,880	96,995	5,480	15,651	202,140	567,557	2,600	8,719	
3,610	4,965	85,920	211,903	5,850	10,281	343,110	641,220	1,900	2,101	
92,370	141,005	1,679,710	2,562,503	147,450	230,189	7,265,700	11,120,766	33,800	53,071	
29,280	14,930	480,480	406,511	48,670	30,887	2,254,280	1,508,761	12,650	5,286	
		1,140	16,674	10		3,470	27,339			
27,610	3,806	452,310	113,627	45,200	8,004	2,096,040	403,614	10,870	1,349	
92,370	144,811	1,679,710	2,676,130	147,450	238,194	7,265,710	11,524,380	33,800	54,420	
69,720	327,954	1,163,940	6,329,666	99,920	480,027	5,176,850	25,611,801	22,180	73,496	
64,120	171,161	1,044,190	3,341,016	90,380	252,027	4,659,840	13,389,900	20,200	46,230	
69,720	499,115	1,163,960	9,670,682	100,330	732,054	5,178,110	39,001,701	22,220	119,726	
2,760	2,438	56,830	81,316	6,010	5,877	305,740	324,837	540	714	
69,720	312,959	1,164,200	6,010,990	100,810	469,408	5,179,350	24,415,174	22,180	70,202	
69,520	15,637	1,151,540	341,893	98,930	23,339	5,128,440	1,281,638	21,460	3,475	
50	261	1,110	5,645	40	158	6,160	23,307			
7,510	4,293	152,400	166,476	8,880	5,479	575,520	459,271	2,240	1,217	
6,420	6,238	162,790	165,422	15,610	16,973	784,530	792,469	4,900	7,204	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 5 (continued)

All Returns by City or Place of Residence

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Manitoba (concluded)			
		Manitoba (fin)			
		Winnipeg		Total	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	328,480		515,670	
Number of non-taxable returns	2	138,280		263,550	
Total number of returns	3	466,760		779,210	
Sources of income	Sources de revenu		\$		\$
Employment income	4 Revenus d'emploi	306,930	7,378,723	482,240	10,990,805
Commissions (from employment)	5 Commissions (d'emploi)	11,000	141,045	15,640	182,426
Other employment income	6 Autres revenus d'emploi	17,960	68,173	25,460	90,700
Old Age Security pension	7 Pension de sécurité de la vieillesse	76,890	330,323	135,490	582,582
CPP or QPP benefits	8 Prestations du RPC ou du RRQ	89,240	413,536	149,910	661,678
Other pensions or superannuation	9 Autres pensions et pensions de retraite	53,740	555,551	83,130	764,272
Family Allowance	10 Allocations familiales	86,120	61,169	153,810	117,214
Unemployment Insurance benefits	11 Prestations d'assurance-chômage	62,790	254,238	108,820	454,515
Taxable amount of dividends	12 Montant imposable des dividendes	32,560	160,242	53,080	203,113
Bond interest	13 Intérêts obligataires	86,570	102,680	126,600	149,877
Bank interest	14 Intérêts bancaires	176,720	393,754	303,210	686,481
Mortgage interest	15 Intérêts hypothécaires	3,330	17,576	5,920	24,607
Income from trusts	16 Revenus de fiducie	5,610	5,763	10,340	10,438
Annuity income	17 Revenus de rentes	16,140	54,337	27,390	87,314
Foreign investment income	18 Revenus de placements étrangers	7,300	5,347	10,310	6,307
Net rental income	19 Revenus nets de location	17,420	15,251	33,770	49,394
Taxable capital gains	20 Gains en capital imposables	17,600	101,360	32,080	192,725
RRSP income	21 Revenu d'un REER	20,910	105,725	30,060	142,970
Net business income	22 Revenus nets d'entreprise	27,280	110,713	49,360	226,515
Net professional income	23 Revenus nets de profession libérale	10,070	333,509	13,260	421,532
Net commission income	24 Revenus nets de commissions	2,720	17,854	4,330	35,656
Net farming income	25 Revenus nets d'agriculture	3,180	3,522	41,800	157,610
Net fishing income	26 Revenus nets de pêche			1,720	2,062
Tax exempt income	27 Revenus non imposables	77,510	370,256	132,280	605,359
Other income	28 Autres revenus	58,820	154,348	96,950	225,925
Total income assessed	29 Revenu total établi	454,300	11,154,995	749,050	17,072,076
Deductions	Déductions				
RPP contributions	30 Cotisations à un régime de pension agréé	116,010	200,571	173,010	291,502
RRSP contributions	31 Cotisations à un REER	130,220	362,628	196,180	536,929
Union and professional dues	32 Cotisations syndicales et professionnelles	129,560	45,699	190,930	66,937
Child care expenses	33 Frais de garde d'enfants	19,270	35,404	29,350	56,755
Carrying charges and interest expenses	34 Frais financiers et frais d'intérêts	108,290	39,854	151,880	51,644
Other employment expenses	35 Autres dépenses d'emploi	9,940	43,534	15,630	63,374
Other deductions (from total income)	36 Autres déductions (du revenu total)	21,520	70,864	36,170	132,394
Capital gains deduction	37 Déduction pour gains en capital	13,680	74,536	26,060	156,292
Additional deductions (from net income)	38 Déductions supplémentaires (du revenu net)	82,410	396,119	160,570	722,975
Total deductions (Items 30 to 38)	39 Total des déductions (postes 30 à 38)	334,880	1,269,209	532,680	2,078,802
Taxable income assessed	40 Revenu imposable établi	439,940	9,882,330	725,570	15,002,313
Non-refundable tax credits	Crédits d'impôt non remboursables ,				
Amounts allowed: (41-51)	Montants alloués : (41-51)				
Basic personal amount	41 Montant personnel de base	466,730	3,006,505	779,190	5,022,272
Age amount	42 Montant en raison de l'âge	78,870	274,272	138,400	481,562
Married or equivalent amount	43 Montant de marié(e) ou l'équivalent	64,990	257,147	119,370	476,059
Amounts for dependent children	44 Montants pour enfants à charge	68,840	58,444	126,260	120,495
CPP or QPP contributions	45 Cotisations au RPC ou au RRQ	286,770	130,761	454,850	202,629
Unemployment Insurance premiums	46 Cotisations à l'assurance-chômage	290,000	179,036	451,020	268,263
Eligible pension income amount	47 Montant pour revenu de pensions	55,950	53,589	87,110	83,259
Disability amount	48 Montant pour personnes handicapées	19,020	80,367	25,630	108,470
Tuition fees and education amount	49 Frais de scolarité et montant rel. aux études	57,490	75,310	79,610	106,217
Amounts transferred from spouse	50 Montants transférés du conjoint	16,160	47,595	28,990	84,674
Allowable portion of medical expenses	51 Partie déductible des frais médicaux	24,600	27,962	40,350	40,673
Total tax credits on above amounts	52 Total, créd. d'imp. pour montants ci-dessus	466,730	716,002	779,190	1,195,456
Donations allowed: (53-54)	Dons alloués : (53-54)				
Charitable donations	53 Dons de charité	164,520	99,674	260,590	162,288
Gifts to Canada or a province	54 Dons au Canada ou à une province	30	191	40	192
Total tax credits on donations	55 Total, crédits d'impôt pour les dons	150,570	26,041	238,800	42,412
Total non-refundable tax credits	56 Total des crédits d'impôt non remboursables	466,730	742,044	779,190	1,237,868
Net federal tax	57 Impôt fédéral net	326,830	1,289,707	513,440	1,851,084
Net provincial tax	58 Impôt provincial net	304,950	813,563	469,600	1,164,981
Total tax payable	59 Total de l'impôt à payer	328,480	2,103,270	515,670	3,016,065
Social benefits repayment	Rembours. de prestations de program. sociaux				
Basic federal tax	60 Impôt fédéral de base	11,740	12,940	16,640	18,074
Federal individual surtax	61 Surtaxe fédérale des particuliers	326,830	1,229,869	513,520	1,770,623
Minimum tax	62 Impôt minimum	324,500	61,841	507,700	87,137
Dividend tax credit	63 Crédit d'impôt pour dividendes	290	716	490	1,428
Child tax credit	64 Crédit d'impôt pour enfants	31,480	21,339	51,280	27,044
	65	58,520	56,370	110,070	121,495

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Tableau de base 5 (suite)

Toutes les déclarations selon la ville ou le lieu de résidence

Année d'imposition 1992 (en milliers de dollars)

Saskatchewan						Alberta				I t e m	P o s t e
Saskatchewan						Alberta					
Regina		Saskatoon		Total		Calgary		Edmonton			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
93,490		91,930		443,890		387,830		314,960		1	
32,000		35,470		212,460		128,480		123,800		2	
125,490		127,410		656,350		516,310		438,750		3	
	\$		\$		\$		\$		\$		
88,310	2,207,535	88,830	2,066,384	402,230	8,559,664	375,410	10,493,656	308,890	7,705,911	4	
3,220	35,671	3,290	40,699	11,260	117,667	15,590	234,867	13,980	160,575	5	
3,780	9,667	4,190	11,342	20,320	58,367	28,660	96,849	14,900	56,897	6	
17,880	78,149	18,200	78,356	121,850	531,600	50,260	211,310	49,950	211,598	7	
20,630	95,522	21,080	90,949	135,370	563,724	60,180	281,310	62,070	303,968	8	
13,830	165,123	12,930	124,243	65,310	589,021	37,550	474,447	37,650	442,855	9	
26,230	20,171	26,760	19,345	140,510	112,542	103,590	73,950	88,070	63,931	10	
14,580	60,557	18,860	91,384	91,800	381,817	76,800	368,931	68,950	339,514	11	
10,820	32,577	9,610	46,908	45,790	165,812	71,290	373,000	47,380	257,968	12	
26,170	34,348	21,750	30,910	98,810	134,939	78,420	122,650	67,260	104,365	13	
51,450	131,222	49,620	124,703	284,940	814,298	192,430	453,797	162,090	392,323	14	
900	2,268	1,050	3,115	4,420	15,194	7,160	37,050	4,190	23,926	15	
1,590	1,241	1,330	1,491	6,540	11,278	6,210	9,416	3,260	4,485	16	
3,850	10,679	4,010	17,122	24,730	95,523	11,590	57,877	10,630	47,195	17	
2,740	1,633	2,100	1,143	7,250	5,650	11,140	21,240	5,890	10,144	18	
5,930	10,940	5,490	6,322	33,200	52,474	24,190	26,116	16,110	28,398	19	
8,670	20,815	7,130	39,300	38,490	221,834	29,670	309,676	16,970	159,493	20	
5,660	29,448	6,140	24,048	25,660	118,388	30,060	173,188	21,680	93,336	21	
8,360	47,110	8,130	51,455	47,600	263,801	36,300	235,577	23,380	109,501	22	
2,370	99,922	3,110	99,481	8,880	316,899	16,090	423,098	8,960	192,809	23	
690	10,854	1,100	14,369	5,100	38,124	5,320	55,341	1,580	22,299	24	
3,120	2,313	3,290	5,285	90,680	415,954	3,990	-4,845	3,170	4,342	25	
				350	-266			100	-51	26	
15,900	82,454	16,310	76,069	103,030	435,913	54,670	283,013	72,390	428,573	27	
16,350	50,688	17,090	55,733	84,740	222,048	74,690	330,025	48,740	154,615	28	
122,920	3,240,909	124,260	3,120,157	636,960	14,242,263	504,780	15,141,526	428,840	11,318,971	29	
35,960	63,681	28,630	51,856	129,540	214,808	84,320	151,500	86,470	155,984	30	
40,650	109,910	38,360	106,102	172,060	467,942	171,600	585,796	125,570	381,105	31	
37,300	14,594	35,680	14,166	144,110	53,852	106,830	36,787	106,070	38,263	32	
6,240	15,143	6,860	14,644	24,660	47,553	24,850	63,238	16,010	41,512	33	
27,890	9,933	25,510	8,694	108,660	35,423	98,010	62,382	80,340	30,924	34	
2,370	10,953	3,250	11,823	11,290	40,164	13,470	55,676	10,740	43,241	35	
7,450	30,243	7,740	30,863	41,540	134,340	31,910	149,467	21,580	68,215	36	
7,060	15,886	5,790	29,402	31,490	189,641	21,990	205,285	13,820	116,391	37	
16,650	90,965	17,480	79,391	120,100	511,912	60,930	324,310	76,250	445,203	38	
90,750	361,308	87,750	346,942	434,650	1,695,634	338,260	1,634,440	292,730	1,320,838	39	
121,150	2,880,430	122,110	2,779,412	622,870	12,565,825	496,710	13,500,923	418,290	9,993,999	40	
125,370	808,966	127,410	821,139	656,230	4,234,411	514,650	3,313,265	438,600	2,823,993	41	
18,190	63,324	18,320	63,801	123,220	429,052	53,610	186,320	53,260	185,152	42	
16,060	66,013	18,580	76,725	103,610	427,351	70,610	298,766	62,110	254,421	43	
22,260	20,313	22,030	19,871	117,470	119,524	84,630	72,784	71,780	64,438	44	
83,280	38,848	81,210	36,937	386,720	168,987	361,220	171,716	282,760	130,053	45	
81,800	52,565	80,860	48,801	358,190	204,333	347,750	222,687	285,800	174,529	46	
13,760	12,993	13,670	12,594	69,940	65,789	38,240	37,234	39,030	38,041	47	
3,090	13,550	2,160	9,172	11,650	49,828	9,840	41,923	10,480	43,660	48	
14,260	18,590	15,920	23,244	61,320	85,213	67,590	79,061	58,040	72,047	49	
3,240	7,734	3,690	10,233	24,330	66,659	11,160	26,036	13,020	32,015	50	
6,500	10,279	6,100	6,414	43,840	53,251	26,910	39,561	19,670	21,332	51	
125,490	190,409	127,410	192,884	656,350	1,009,447	514,760	767,235	438,600	657,412	52	
41,270	25,663	38,800	31,188	200,260	138,272	168,230	105,181	131,530	89,438	53	
		10	1	180	10	50	3,346	110	1,101	54	
37,570	6,712	35,480	8,298	184,400	36,208	148,340	28,750	120,640	23,971	55	
125,490	197,121	127,410	201,183	656,350	1,045,655	514,860	795,985	438,600	681,383	56	
92,120	393,698	90,980	368,400	435,070	1,508,909	387,760	2,048,124	314,950	1,390,025	57	
89,520	245,852	89,330	230,623	418,840	953,398	345,330	962,495	277,930	651,301	58	
93,490	639,550	91,930	599,023	443,890	2,462,308	387,830	3,010,618	314,960	2,041,327	59	
4,040	4,394	3,590	3,624	15,260	17,083	26,030	25,472	14,510	14,785	60	
92,120	376,117	91,000	351,540	435,310	1,451,003	388,010	1,952,347	315,060	1,325,068	61	
90,660	18,926	90,360	17,949	426,870	70,850	384,530	106,059	312,110	68,328	62	
70	245	60	208	240	753	740	3,188	240	867	63	
10,560	4,337	9,340	6,249	44,390	22,082	68,070	49,692	46,550	34,369	64	
15,980	15,089	17,230	17,760	101,510	111,638	56,140	56,679	58,640	60,770	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 5 (continued)

All Returns by City or Place of Residence

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Alberta (concluded) Alberta (fin)		British Columbia Colombie-Britannique	
		Total		Kelowna	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	47,700	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	17,860	
Total number of returns	3	Nombre total de déclarations	3	65,560	
Sources of income		Sources de revenu			
Employment income	4	Revenus d'emploi	4		\$
Commissions (from employment)	5	Commissions (d'emploi)	5	40,840	914,225
Other employment income	6	Autres revenus d'emploi	6	2,230	48,634
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	2,330	1,470
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	13,350	59,011
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	14,790	68,192
Family Allowance	10	Allocations familiales	10	9,320	85,512
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	9,450	6,816
Taxable amount of dividends	12	Montant imposable des dividendes	12	10,720	49,145
Bond interest	13	Intérêts obligataires	13	6,350	37,797
Bank interest	14	Intérêts bancaires	14	9,350	10,608
Mortgage interest	15	Intérêts hypothécaires	15	28,830	85,772
Income from trusts	16	Revenus de fiducie	16	1,390	5,733
Annuity income	17	Revenus de rentes	17	870	1,905
Foreign investment income	18	Revenus de placements étrangers	18	3,390	12,552
Net rental income	19	Revenus nets de location	19	640	1,766
Taxable capital gains	20	Gains en capital imposables	20	4,030	13,328
RRSP income	21	Revenu d'un REER	21	3,570	68,547
Net business income	22	Revenus nets d'entreprise	22	4,290	32,084
Net professional income	23	Revenus nets de profession libérale	23	5,180	45,115
Net commission income	24	Revenus nets de commissions	24	690	38,737
Net farming income	25	Revenus nets d'agriculture	25	1,190	18,210
Net fishing income	26	Revenus nets de pêche	26	710	2,162
Tax exempt income	27	Revenus non imposables	27		
Other income	28	Autres revenus	28	11,280	41,615
Total income assessed	29	Revenu total établi	29	7,660	21,180
				64,170	1,670,116
Deductions		Déductions			
RPP contributions	30	Cotisations à un régime de pension agréé	30		
RRSP contributions	31	Cotisations à un REER	31	303,830	549,556
Union and professional dues	32	Cotisations syndicales et professionnelles	32	1,617,947	7,670
Child care expenses	33	Frais de garde d'enfants	33	130,389	13,770
Carrying charges and interest expenses	34	Frais financiers et frais d'intérêts	34	11,270	60,023
Other employment expenses	35	Autres dépenses d'emploi	35	1,460	4,885
Other deductions (from total income)	36	Autres déductions (du revenu total)	36	16,010	3,327
Capital gains deduction	37	Déduction pour gains en capital	37	1,490	5,539
Additional deductions (from net income)	38	Déductions supplémentaires (du revenu net)	38	4,460	9,036
Total deductions (Items 30 to 38)	39	Total des déductions (postes 30 à 38)	39	2,890	16,185
Taxable income assessed	40	Revenu imposable établi	40	54,550	54,550
				43,000	47,289
				40,705,247	214,605
				62,700	1,461,171
Non-refundable tax credits		Crédits d'impôt non remboursables			
Amounts allowed: (41-51)		Montants alloués : (41-51)			
Basic personal amount	41	Montant personnel de base	41	65,550	423,022
Age amount	42	Montant en raison de l'âge	42	14,040	48,873
Married or equivalent amount	43	Montant de marié(e) ou l'équivalent	43	7,380	29,408
Amounts for dependent children	44	Montants pour enfants à charge	44	7,950	6,718
CPP or QPP contributions	45	Cotisations au RPC ou au RRQ	45	38,380	17,214
Unemployment Insurance premiums	46	Cotisations à l'assurance-chômage	46	37,060	19,883
Eligible pension income amount	47	Montant pour revenu de pensions	47	9,690	9,294
Disability amount	48	Montant pour personnes handicapées	48	1,070	4,817
Tuition fees and education amount	49	Frais de scolarité et montant rel. aux études	49	6,970	8,821
Amounts transferred from spouse	50	Montants transférés du conjoint	50	2,670	7,813
Allowable portion of medical expenses	51	Partie déductible des frais médicaux	51	4,380	5,556
Total tax credits on above amounts	52	Total, créd. d'imp. pour montants ci-dessus	52	65,550	99,176
Donations allowed: (53-54)		Dons alloués : (53-54)			
Charitable donations	53	Dons de charité	53	14,840	15,056
Gifts to Canada or a province	54	Dons au Canada ou à une province	54	10	11
Total tax credits on donations	55	Total, crédits d'impôt pour les dons	55	13,280	4,092
Total non-refundable tax credits	56	Total des crédits d'impôt non remboursables	56	65,550	103,268
Net federal tax	57	Impôt fédéral net	57	47,690	196,981
Net provincial tax	58	Impôt provincial net	58	47,420	100,052
Total tax payable	59	Total de l'impôt à payer	59	47,700	297,033
Social benefits repayment	60	Rembours. de prestations de program. sociaux	60	1,710	1,869
Basic federal tax	61	Impôt fédéral de base	61	47,700	187,554
Federal individual surtax	62	Surtaxe fédérale des particuliers	62	46,870	9,901
Minimum tax	63	Impôt minimum	63	140	687
Dividend tax credit	64	Crédit d'impôt pour dividendes	64	6,230	5,036
Child tax credit	65	Crédit d'impôt pour enfants	65	5,990	5,393

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon la ville ou le lieu de résidence

Année d'imposition 1992 (en milliers de dollars)

British Columbia (concluded) Colombie-Britannique (fin)										I t e m	P o s t e
Nanaimo		Prince George		Vancouver		Victoria		Total			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
31,850		41,130		260,010		144,140		1,722,580		1	
14,830		15,990		113,080		44,310		659,630		2	
46,670		57,120		373,090		188,450		2,382,210		3	
	\$		\$		\$		\$		\$		
27,640	692,153	44,070	1,230,718	237,490	5,980,147	117,040	3,022,312	1,557,170	40,608,375	4	
1,270	19,143	1,170	29,125	8,320	201,985	5,200	85,741	56,620	1,145,311	5	
2,520	6,186	2,900	13,991	15,470	87,344	8,030	30,368	102,220	391,768	6	
8,470	36,694	3,210	14,207	54,800	229,424	39,040	167,444	364,720	1,554,400	7	
9,950	49,909	4,970	23,395	58,110	258,495	39,000	175,233	419,950	1,956,602	8	
6,770	71,148	3,050	21,342	31,680	360,635	30,580	403,087	262,740	2,853,148	9	
10,170	7,670	15,680	11,971	49,250	35,428	28,320	20,321	458,920	337,125	10	
8,610	37,919	11,640	62,549	52,900	236,232	22,770	107,420	402,700	1,912,272	11	
5,060	20,782	2,970	13,147	36,240	337,581	20,710	121,012	200,080	1,154,519	12	
4,720	4,800	4,800	3,551	51,760	103,623	32,910	52,172	303,580	437,567	13	
17,300	49,219	15,560	29,955	168,040	559,739	83,820	273,119	973,420	2,560,141	14	
350	1,244	540	1,755	7,870	69,557	4,050	24,960	36,180	219,565	15	
700	1,882	440	274	7,950	27,061	4,700	13,156	37,180	87,489	16	
1,380	5,016	1,170	4,223	9,130	56,079	10,620	45,847	69,900	291,470	17	
640	416	330	140	8,500	28,091	5,370	8,991	43,260	77,872	18	
4,190	12,436	3,180	-2,405	31,510	83,935	13,100	36,725	155,080	177,993	19	
1,640	40,549	2,870	26,748	24,970	557,852	12,280	178,458	138,560	2,170,672	20	
1,860	10,651	2,170	13,503	16,380	95,226	8,870	43,809	109,920	569,871	21	
3,900	15,563	3,620	11,839	22,730	147,909	12,820	117,750	179,640	1,260,885	22	
990	48,217	950	32,731	14,360	496,624	5,630	136,508	51,670	1,542,705	23	
50	2,443	230	2,171	3,240	36,063	1,800	24,482	19,410	290,134	24	
220	1,264	310	-665	720	-1,224	690	114	27,600	-10,479	25	
780	10,074			310	2,357	1,050	8,848	9,480	87,929	26	
9,590	52,151	9,720	59,876	59,960	300,825	26,290	116,866	363,560	1,727,994	27	
6,500	19,961	6,580	19,205	49,920	218,174	32,290	94,702	316,160	976,881	28	
45,360	1,217,489	55,240	1,623,412	366,580	10,509,160	185,410	5,309,446	2,326,940	64,382,211	29	
7,060	12,935	12,260	23,352	49,530	96,236	41,080	83,941	371,770	726,735	30	
11,260	42,088	14,400	49,049	100,510	381,496	50,700	175,769	628,290	2,182,969	31	
13,170	6,039	19,340	9,259	79,330	33,814	46,880	21,204	595,220	275,675	32	
970	2,150	2,510	5,710	10,330	35,865	6,070	10,908	74,010	185,371	33	
10,810	3,653	8,570	5,635	85,060	81,284	49,450	22,060	512,780	282,018	34	
1,250	4,568	1,810	6,972	9,400	60,428	4,120	24,159	64,870	334,285	35	
3,100	8,345	4,200	18,827	18,080	87,786	13,500	45,811	148,380	610,883	36	
1,310	31,521	2,220	22,322	17,800	314,209	9,550	121,545	106,100	1,541,651	37	
10,020	53,980	11,050	63,228	65,000	356,514	30,650	136,703	434,180	2,060,647	38	
32,220	165,277	39,560	204,355	247,680	1,447,632	136,620	642,100	1,614,780	8,200,235	39	
43,830	1,051,205	54,040	1,420,220	352,760	9,070,375	181,950	4,664,253	2,269,510	56,233,456	40	
46,670	301,308	57,110	368,682	372,050	2,379,246	188,370	1,214,603	2,380,610	15,315,389	41	
8,730	30,412	3,410	11,881	60,240	209,214	39,880	138,701	381,300	1,326,521	42	
9,130	37,575	11,230	44,892	42,050	177,185	21,980	86,076	353,190	1,444,728	43	
8,600	6,911	13,190	11,465	41,440	34,808	22,230	17,850	374,440	325,046	44	
26,490	12,559	41,040	19,864	221,090	102,488	114,170	55,372	1,477,990	711,441	45	
25,760	15,436	41,920	27,303	213,960	127,384	109,710	69,556	1,430,310	892,433	46	
6,870	6,572	3,060	3,007	33,180	32,258	33,620	32,764	274,120	266,566	47	
1,790	7,721	950	4,038	7,050	29,588	5,360	22,567	52,880	223,163	48	
6,290	7,215	7,310	7,792	57,380	71,237	24,810	27,707	265,700	306,935	49	
1,850	5,179	730	1,815	8,570	24,616	6,580	17,911	78,400	213,987	50	
1,600	1,847	880	679	19,670	55,928	13,260	31,076	122,620	230,192	51	
46,670	74,153	57,110	86,404	372,430	552,919	188,370	292,807	2,381,110	3,634,623	52	
11,040	5,946	12,170	8,476	99,150	80,118	60,590	40,091	625,000	442,743	53	
				40	2,958	460	2,357	840	9,251	54	
9,750	1,555	11,240	2,256	91,560	22,233	56,080	11,228	570,320	119,794	55	
46,670	75,708	57,110	88,660	372,430	575,153	188,370	304,035	2,381,110	3,754,417	56	
31,850	141,589	41,130	211,665	259,860	1,370,556	144,120	648,535	1,722,120	7,919,622	57	
31,730	71,379	40,970	106,829	257,720	703,517	143,630	329,482	1,716,800	4,016,413	58	
31,850	212,968	41,130	318,494	260,010	2,074,074	144,140	978,018	1,722,580	11,936,035	59	
1,690	1,693	2,360	1,916	12,510	19,670	7,420	10,799	89,530	98,753	60	
31,850	134,940	41,130	201,915	259,970	1,303,759	144,140	620,034	1,722,390	7,554,300	61	
31,730	6,779	40,760	10,032	257,410	75,003	143,090	31,893	1,705,890	390,673	62	
80	234	30	101	460	2,405	150	828	2,580	12,695	63	
5,030	2,768	2,930	1,751	35,390	44,989	19,920	16,123	193,460	153,820	64	
6,570	7,205	9,130	9,852	31,630	34,156	17,490	16,653	271,510	280,069	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 5 (concluded)

All Returns by City or Place of Residence

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Yukon Territory Territoire du Yukon		Northwest Territories Territoires du Nord-Ouest	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	14,510		22,340	
Number of non-taxable returns	2	4,940		10,860	
Total number of returns	3	19,450		33,200	
Sources of income	Sources de revenu		\$		\$
Employment income	4 Revenus d'emploi	15,360	457,678	28,780	879,354
Commissions (from employment)	5 Commissions (d'emploi)	280	8,128	100	968
Other employment income	6 Autres revenus d'emploi	210	177	360	3,517
Old Age Security pension	7 Pension de sécurité de la vieillesse	800	3,544	830	3,683
CPP or QPP benefits	8 Prestations du RPC ou du RRQ	1,490	6,799	1,000	4,510
Other pensions or superannuation	9 Autres pensions et pensions de retraite	870	7,910	990	6,506
Family Allowance	10 Allocations familiales	5,200	3,371	10,800	8,975
Unemployment Insurance benefits	11 Prestations d'assurance-chômage	3,880	21,266	6,320	36,019
Taxable amount of dividends	12 Montant imposable des dividendes	1,380	8,587	1,320	3,719
Bond interest	13 Intérêts obligataires	2,230	2,216	3,260	1,772
Bank interest	14 Intérêts bancaires	5,530	7,550	7,050	10,172
Mortgage interest	15 Intérêts hypothécaires	350	1,605	450	1,049
Income from trusts	16 Revenus de fiducie	250	272	140	93
Annuity income	17 Revenus de rentes	130	237	100	280
Foreign investment income	18 Revenus de placements étrangers	210	255	200	355
Net rental income	19 Revenus nets de location	970	1,575	1,890	-5,560
Taxable capital gains	20 Gains en capital imposables	1,120	7,304	1,080	6,702
RRSP income	21 Revenu d'un REER	930	2,894	1,000	4,573
Net business income	22 Revenus nets d'entreprise	2,090	12,796	1,750	5,350
Net professional income	23 Revenus nets de profession libérale	380	8,516	360	11,037
Net commission income	24 Revenus nets de commissions	80	577	40	401
Net farming income	25 Revenus nets d'agriculture	50	-131	260	-796
Net fishing income	26 Revenus nets de pêche	10	24	110	833
Tax exempt income	27 Revenus non imposables	1,930	11,037	4,950	21,788
Other income	28 Autres revenus	2,880	6,782	4,650	10,327
Total income assessed	29 Revenu total établi	19,010	580,970	32,010	1,015,628
Deductions	Déductions				
RPP contributions	30 Cotisations à un régime de pension agréé	4,820	10,997	8,990	22,855
RRSP contributions	31 Cotisations à un REER	4,700	15,839	8,370	39,756
Union and professional dues	32 Cotisations syndicales et professionnelles	6,160	2,422	11,750	5,066
Child care expenses	33 Frais de garde d'enfants	1,210	3,380	2,210	6,835
Carrying charges and interest expenses	34 Frais financiers et frais d'intérêts	2,510	1,189	2,330	1,433
Other employment expenses	35 Autres dépenses d'emploi	320	995	40	83
Other deductions (from total income)	36 Autres déductions (du revenu total)	1,800	9,757	2,210	7,663
Capital gains deduction	37 Déduction pour gains en capital	930	6,360	800	5,345
Additional deductions (from net income)	38 Déductions supplémentaires (du revenu net)	13,990	70,776	23,350	116,571
Total deductions (Items 30 to 38)	39 Total des déductions (postes 30 à 38)	15,790	121,715	26,360	205,607
Taxable income assessed	40 Revenu imposable établi	18,590	459,108	31,460	808,404
Non-refundable tax credits	Crédits d'impôt non remboursables ,				
Amounts allowed: (41-51)	Montants alloués : (41-51)				
Basic personal amount	41 Montant personnel de base	19,450	125,190	33,200	214,060
Age amount	42 Montant en raison de l'âge	900	3,148	830	2,890
Married or equivalent amount	43 Montant de marié(e) ou l'équivalent	2,850	11,411	6,100	27,285
Amounts for dependent children	44 Montants pour enfants à charge	3,710	2,795	8,230	9,656
CPP or QPP contributions	45 Cotisations au RPC ou au RRQ	14,960	7,359	24,660	11,844
Unemployment Insurance premiums	46 Cotisations à l'assurance-chômage	14,490	9,449	27,100	16,917
Eligible pension income amount	47 Montant pour revenu de pensions	660	617	650	615
Disability amount	48 Montant pour personnes handicapées	240	840	50	216
Tuition fees and education amount	49 Frais de scolarité et montant rel. aux études	1,520	1,736	1,910	1,215
Amounts transferred from spouse	50 Montants transférés du conjoint	20	37	70	195
Allowable portion of medical expenses	51 Partie déductible des frais médicaux	710	389	330	477
Total tax credits on above amounts	52 Total, créd. d'imp. pour montants ci-dessus	19,450	28,213	33,200	48,937
Donations allowed: (53-54)	Dons alloués : (53-54)				
Charitable donations	53 Dons de charité	4,370	2,184	5,070	4,983
Gifts to Canada or a province	54 Dons au Canada ou à une province	50	1		
Total tax credits on donations	55 Total, crédits d'impôt pour les dons	3,990	562	4,720	1,347
Total non-refundable tax credits	56 Total des crédits d'impôt non remboursables	19,450	28,776	33,200	50,284
Net federal tax	57 Impôt fédéral net	14,510	65,272	22,340	124,138
Net provincial tax	58 Impôt provincial net	14,440	28,061	22,180	52,058
Total tax payable	59 Total de l'impôt à payer	14,510	93,333	22,340	176,196
Social benefits repayment	Rembours. de prestations de program. sociaux				
Basic federal tax	61 Impôt fédéral de base	14,520	62,302	22,340	118,327
Federal individual surtax	62 Surtaxe fédérale des particuliers	14,440	3,008	22,190	5,868
Minimum tax	63 Impôt minimum	10	80		
Dividend tax credit	64 Crédit d'impôt pour dividendes	1,370	1,144	1,290	495
Child tax credit	65 Crédit d'impôt pour enfants	2,960	2,481	6,190	8,716

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Tableau de base 5 (fin)
Toutes les déclarations selon la ville ou le lieu de résidence

Année d'imposition 1992 (en milliers de dollars)

Outside Canada <i>Hors du Canada</i>		Grand total <i>Total global</i>		I t e m s	P o s t e
Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>		
28,250		13,550,800		1	
12,230		5,886,270		2	
40,490		19,437,070		3	
	\$		\$		
24,250	865,124	12,762,370	321,415,793	4	
540	8,275	417,460	6,202,727	5	
1,210	9,695	684,220	2,591,955	6	
1,720	6,107	2,800,490	11,976,420	7	
2,150	8,984	3,315,930	15,380,451	8	
2,240	19,261	1,904,560	19,991,794	9	
5,460	3,421	3,959,430	2,841,754	10	
2,520	14,124	3,450,680	17,599,441	11	
1,930	9,941	1,481,170	7,975,399	12	
3,190	2,534	2,616,650	3,269,396	13	
12,020	15,563	7,189,470	18,373,167	14	
1,020	2,140	226,640	1,381,465	15	
480	2,111	255,530	520,576	16	
250	1,536	485,440	1,936,485	17	
1,730	6,306	284,370	466,823	18	
2,200	-1,736	1,154,220	-22,092	19	
3,450	72,595	774,350	9,030,181	20	
2,050	14,154	747,550	4,004,683	21	
1,700	6,164	1,118,420	5,869,906	22	
1,180	68,923	344,810	12,812,888	23	
170	2,757	126,700	1,304,593	24	
300	580	424,500	1,342,397	25	
		48,930	439,559	26	
550	2,685	3,266,350	17,074,762	27	
5,940	37,243	2,269,570	6,727,840	28	
35,980	1,178,487	18,870,420	490,508,364	29	
7,080	13,855	3,713,280	6,758,081	30	
6,560	27,493	4,836,410	14,784,369	31	
6,090	2,178	4,807,960	1,864,580	32	
920	2,658	699,550	1,686,189	33	
4,520	6,572	2,953,500	2,309,841	34	
570	2,616	408,220	1,852,936	35	
2,320	12,532	956,780	4,028,086	36	
1,010	10,438	568,410	6,474,422	37	
3,420	95,389	3,716,010	19,514,826	38	
19,170	173,732	12,849,530	59,273,330	39	
33,830	1,044,273	18,238,310	432,154,818	40	
30,020	155,393	19,416,720	125,075,833	41	
1,960	6,272	2,887,760	10,046,841	42	
5,520	20,747	3,013,820	12,975,963	43	
6,390	4,536	3,191,210	2,761,723	44	
20,360	9,684	11,889,830	5,511,080	45	
20,650	12,097	11,891,490	7,309,813	46	
1,970	1,888	1,975,900	1,902,843	47	
210	835	421,830	1,782,797	48	
3,690	7,505	2,118,500	2,651,162	49	
410	709	561,610	1,578,268	50	
1,690	4,012	994,480	1,594,213	51	
31,800	38,021	19,421,160	29,545,491	52	
7,240	4,645	5,596,760	3,283,558	53	
		6,950	57,370	54	
6,660	1,222	5,132,520	870,631	55	
31,850	39,243	19,421,320	30,416,122	56	
28,150	211,555	13,537,810	59,465,955	57	
15,300	68,093	9,472,500	24,427,622	58	
28,250	279,648	13,550,800	83,893,577	59	
1,420	1,172	673,530	695,748	60	
28,320	188,542	13,541,930	56,789,416	61	
27,640	11,244	13,404,940	2,907,018	62	
70	143	17,220	61,602	63	
1,810	1,324	1,424,780	1,062,481	64	
1,020	1,081	2,430,260	2,472,820	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 5A

Taxable Returns by City or Place of Residence

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Newfoundland Terre-Neuve			
		Corner Brook		St. John's	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	12,470		47,770	
Number of non-taxable returns	2				
Total number of returns	3	12,470		47,770	
Sources of income	Sources de revenu		\$		\$
Employment income	4 Revenus d'emploi	10,890	277,863	40,230	1,118,499
Commissions (from employment)	5 Commissions (d'emploi)	110	1,177	1,810	18,501
Other employment income	6 Autres revenus d'emploi	310	1,695	1,440	6,406
Old Age Security pension	7 Pension de sécurité de la vieillesse	810	3,492	4,640	19,994
CPP or QPP benefits	8 Prestations du RPC ou du RRQ	1,410	7,765	6,220	35,037
Other pensions or superannuation	9 Autres pensions et pensions de retraite	1,180	14,094	5,480	72,518
Family Allowance	10 Allocations familiales	3,500	2,511	10,950	7,520
Unemployment Insurance benefits	11 Prestations d'assurance-chômage	3,740	24,795	12,070	70,224
Taxable amount of dividends	12 Montant imposable des dividendes	690	2,725	3,330	15,185
Bond interest	13 Intérêts obligataires	2,640	1,979	9,360	7,277
Bank interest	14 Intérêts bancaires	3,020	7,531	14,610	35,649
Mortgage interest	15 Intérêts hypothécaires	50	488	340	2,724
Income from trusts	16 Revenus de fiducie	130	193	460	1,064
Annuity income	17 Revenus de rentes	280	1,969	950	6,559
Foreign investment income	18 Revenus de placements étrangers	90	25	700	1,303
Net rental income	19 Revenus nets de location	720	580	4,070	-1,304
Taxable capital gains	20 Gains en capital imposables	270	2,138	1,500	7,477
RRSP income	21 Revenu d'un REER	400	1,374	2,430	14,333
Net business income	22 Revenus nets d'entreprise	350	1,754	1,300	10,079
Net professional income	23 Revenus nets de profession libérale	140	9,889	1,140	67,537
Net commission income	24 Revenus nets de commissions	110	2,092	250	2,979
Net farming income	25 Revenus nets d'agriculture			40	-45
Net fishing income	26 Revenus nets de pêche	140	824	70	1,735
Tax exempt income	27 Revenus non imposables	580	1,772	2,720	8,239
Other income	28 Autres revenus	1,010	2,938	5,790	17,522
Total income assessed	29 Revenu total établi	12,470	371,651	47,770	1,547,013
Deductions	Déductions				
RPP contributions	30 Cotisations à un régime de pension agréé	5,120	7,818	18,740	34,841
RRSP contributions	31 Cotisations à un REER	3,670	10,216	13,630	41,416
Union and professional dues	32 Cotisations syndicales et professionnelles	5,030	2,023	18,920	7,590
Child care expenses	33 Frais de garde d'enfants	830	1,754	2,670	7,737
Carrying charges and interest expenses	34 Frais financiers et frais d'intérêts	1,980	984	8,200	4,104
Other employment expenses	35 Autres dépenses d'emploi	450	1,137	1,530	7,320
Other deductions (from total income)	36 Autres déductions (du revenu total)	630	1,711	3,600	11,129
Capital gains deduction	37 Déduction pour gains en capital	250	2,007	1,180	4,634
Additional deductions (from net income)	38 Déductions supplémentaires (du revenu net)	680	2,066	3,250	10,387
Total deductions (Items 30 to 38)	39 Total des déductions (postes 30 à 38)	8,860	29,714	35,290	129,159
Taxable income assessed	40 Revenu imposable établi	12,470	341,465	47,770	1,415,939
Non-refundable tax credits	Crédits d'impôt non remboursables				
Amounts allowed: (41-51)	Montants alloués : (41-51)				
Basic personal amount	41 Montant personnel de base	12,470	80,506	47,760	308,177
Age amount	42 Montant en raison de l'âge	810	2,820	4,690	16,334
Married or equivalent amount	43 Montant de marié(e) ou l'équivalent	2,530	9,323	6,880	30,349
Amounts for dependent children	44 Montants pour enfants à charge	2,890	2,566	9,490	7,913
CPP or QPP contributions	45 Cotisations au RPC ou au RRQ	10,590	4,787	38,990	18,591
Unemployment Insurance premiums	46 Cotisations à l'assurance-chômage	10,280	6,516	38,750	25,776
Eligible pension income amount	47 Montant pour revenu de pensions	1,170	1,167	5,770	5,684
Disability amount	48 Montant pour personnes handicapées	150	648	1,750	7,789
Tuition fees and education amount	49 Frais de scolarité et montant rel. aux études	1,840	3,180	9,760	13,082
Amounts transferred from spouse	50 Montants transférés du conjoint	510	1,826	1,580	3,861
Allowable portion of medical expenses	51 Partie déductible des frais médicaux	690	469	2,970	3,074
Total tax credits on above amounts	52 Total, créd. d'imp. pour montants ci-dessus	12,470	19,416	47,770	74,893
Donations allowed: (53-54)	Dons alloués : (53-54)				
Charitable donations	53 Dons de charité	4,900	2,583	16,230	9,745
Gifts to Canada or a province	54 Dons au Canada ou à une province			40	47
Total tax credits on donations	55 Total, crédits d'impôt pour les dons	4,560	649	14,780	2,506
Total non-refundable tax credits	56 Total des crédits d'impôt non remboursables	12,470	20,065	47,770	77,399
Net federal tax	57 Impôt fédéral net	12,470	46,195	47,770	207,095
Net provincial tax	58 Impôt provincial net	12,410	28,386	47,560	125,353
Total tax payable	59 Total de l'impôt à payer	12,470	74,581	47,770	332,448
Social benefits repayment	Rembours. de prestations de program. sociaux				
Basic federal tax	61 Impôt fédéral de base	12,470	44,101	47,770	196,994
Federal individual surtax	62 Surtaxe fédérale des particuliers	12,360	2,148	47,470	10,365
Minimum tax	63 Impôt minimum	20	33		
Dividend tax credit	64 Crédit d'impôt pour dividendes	600	363	3,220	2,023
Child tax credit	65 Crédit d'impôt pour enfants	1,500	1,317	3,820	3,605

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Déclarations imposables selon la ville ou le lieu de résidence

Année d'imposition 1992 (en milliers de dollars)

Newfoundland (concluded) Terre-Neuve (fin)		Prince Edward Island Île-du-Prince-Édouard				Nova Scotia Nouvelle-Écosse				I t e m	P o s t e
Total		Charlottetown		Total		Dartmouth		Halifax			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
238,050		16,040		62,440		45,400		61,410		1	
238,050		16,040		62,440		45,400		61,410		2	
	\$		\$		\$		\$		\$	3	
199,110	4,349,108	12,950	318,756	50,970	996,878	38,380	1,120,659	48,190	1,338,601	4	
3,700	38,197	410	4,144	1,110	11,489	1,040	17,846	1,170	26,024	5	
5,400	20,823	900	2,685	1,570	4,828	1,370	3,711	2,610	9,520	6	
13,040	56,732	2,020	9,028	5,460	23,642	4,360	18,287	9,870	43,247	7	
23,750	121,541	2,840	14,224	8,870	44,239	6,320	33,232	12,480	68,410	8	
18,200	213,381	2,110	24,966	6,310	69,717	6,390	96,576	10,450	137,718	9	
74,150	51,658	3,630	2,644	16,710	12,327	10,400	7,209	9,390	6,457	10	
114,440	882,429	4,590	28,236	27,860	195,980	8,460	40,880	9,960	46,102	11	
9,540	30,547	1,380	6,760	4,190	13,693	5,000	12,399	9,450	54,792	12	
30,640	21,659	3,640	3,678	10,560	8,533	8,610	6,996	12,220	15,846	13	
56,300	98,122	5,030	19,979	19,480	48,141	13,590	33,805	24,690	84,601	14	
670	4,309	170	866	420	2,365	280	705	440	2,625	15	
1,550	2,418	360	708	720	1,035	630	692	1,850	3,371	16	
2,490	13,047	470	1,849	1,230	5,936	750	3,044	2,490	10,464	17	
1,420	1,833	210	177	740	552	860	1,826	1,640	4,785	18	
8,740	1,591	810	1,059	2,420	2,456	1,750	1,078	2,610	8,977	19	
5,080	28,415	820	6,362	2,700	27,239	1,890	10,103	4,130	49,131	20	
7,790	39,469	900	3,426	3,250	13,910	2,390	12,029	3,110	19,568	21	
7,120	41,936	940	6,923	3,260	26,221	2,110	17,876	1,780	10,679	22	
2,110	132,757	430	19,166	1,200	31,383	520	25,649	2,500	100,364	23	
730	8,767	130	560	420	1,779	140	2,178	170	3,175	24	
710	1,525	240	1,440	2,270	21,264	20	-3	40	-66	25	
12,470	73,333	20	531	2,690	30,158	190	260	60	483	26	
13,710	36,905	1,650	4,587	4,740	12,819	2,250	4,100	3,470	7,865	27	
33,670	97,614	1,710	4,722	5,850	15,742	6,230	23,748	9,810	32,735	28	
238,050	6,368,116	16,040	487,478	62,440	1,622,326	45,400	1,494,887	61,410	2,085,473	29	
73,320	123,398	5,700	10,292	16,250	27,054	17,680	33,965	21,190	39,293	30	
52,630	138,214	4,390	14,650	16,660	46,279	15,920	42,589	21,430	63,472	31	
90,170	32,841	6,020	1,750	19,220	5,356	14,300	4,776	20,040	6,638	32	
13,320	27,251	1,110	2,656	3,430	6,291	3,020	8,103	2,830	8,180	33	
25,670	8,877	3,650	1,454	10,170	2,935	10,510	4,379	15,410	9,735	34	
8,540	23,994	540	2,733	1,950	6,320	1,430	6,420	1,740	5,577	35	
15,060	31,377	760	2,225	3,090	7,107	2,930	10,051	4,610	16,792	36	
4,120	22,766	650	4,683	2,310	23,739	1,450	8,114	3,330	31,790	37	
58,500	208,418	1,770	5,195	5,090	14,527	2,610	5,116	4,010	9,901	38	
172,880	617,137	11,800	45,640	41,180	139,609	34,580	123,514	45,820	191,379	39	
238,050	5,745,319	16,040	440,902	62,440	1,480,692	45,400	1,369,073	61,410	1,889,845	40	
238,040	1,536,196	16,040	103,528	62,440	403,119	45,400	292,932	61,410	395,942	41	
13,310	46,328	2,030	7,051	5,500	19,165	4,370	15,230	9,990	34,775	42	
43,020	184,588	1,890	8,071	7,880	31,404	8,350	36,351	7,920	31,411	43	
65,610	54,648	3,430	3,039	14,700	13,500	8,560	7,154	7,890	6,701	44	
190,330	75,735	12,730	5,724	51,550	19,847	37,830	19,210	47,050	23,125	45	
198,640	105,821	12,250	7,541	50,790	25,732	37,210	27,127	46,040	32,189	46	
18,160	18,009	2,160	2,070	6,330	6,132	6,340	6,238	10,950	10,742	47	
5,140	22,032	390	1,650	1,350	5,786	970	4,119	1,810	7,679	48	
32,640	44,393	1,850	2,777	6,100	9,974	4,660	7,251	8,390	12,713	49	
5,250	15,275	570	1,648	1,510	5,562	1,450	3,545	2,320	6,917	50	
12,190	8,071	1,120	2,005	6,290	4,860	1,940	1,736	3,590	6,103	51	
238,050	359,502	16,040	24,698	62,440	92,989	45,400	71,824	61,410	96,873	52	
78,080	42,102	8,300	5,173	28,520	16,255	19,470	8,831	29,280	19,574	53	
50	53	70	447	70	447	30	3	90	333	54	
73,110	10,586	7,880	1,458	27,320	4,248	17,840	2,242	27,570	5,224	55	
238,050	370,088	16,040	26,156	62,440	97,236	45,400	74,066	61,410	102,098	56	
238,040	726,775	16,040	59,793	62,440	178,582	45,400	196,589	61,410	274,399	57	
237,070	446,654	15,920	34,262	62,130	103,658	45,380	112,079	61,160	156,632	58	
238,050	1,173,429	16,040	94,055	62,440	282,240	45,400	308,669	61,410	431,031	59	
7,490	6,161	800	936	1,620	2,025	2,240	2,322	3,070	4,678	60	
238,050	696,235	16,040	57,344	62,440	173,834	45,400	187,754	61,410	261,501	61	
235,370	33,695	15,760	2,863	61,760	8,211	45,150	9,174	61,060	13,669	62	
160	295	20	78	60	237	30	94	50	166	63	
9,100	4,068	1,280	901	4,020	1,823	4,720	1,650	8,830	7,300	64	
32,160	28,037	1,390	1,298	8,170	7,846	3,380	2,659	3,550	2,738	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 5A (continued)

Taxable Returns by City or Place of Residence

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Nova Scotia (concluded) Nouvelle-Écosse (fin)			
		Sydney and/or Glace Bay		Total	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	25,390		414,310	
Number of non-taxable returns	2				
Total number of returns	3	25,390		414,310	
Sources of income	Sources de revenu		\$		\$
Employment income	4 Revenus d'emploi	19,570	466,805	331,870	8,339,535
Commissions (from employment)	5 Commissions (d'emploi)	760	12,196	9,200	118,839
Other employment income	6 Autres revenus d'emploi	1,220	4,309	14,050	49,471
Old Age Security pension	7 Pension de sécurité de la vieillesse	3,660	15,929	46,500	201,067
CPP or QPP benefits	8 Prestations du RPC ou du RRQ	5,910	36,734	67,530	365,209
Other pensions or superannuation	9 Autres pensions et pensions de retraite	4,560	45,726	57,210	694,451
Family Allowance	10 Allocations familiales	6,080	4,045	100,420	71,392
Unemployment Insurance benefits	11 Prestations d'assurance-chômage	8,370	44,162	122,750	718,308
Taxable amount of dividends	12 Montant imposable des dividendes	1,470	7,139	40,210	172,001
Bond interest	13 Intérêts obligataires	4,640	3,716	71,300	58,338
Bank interest	14 Intérêts bancaires	8,770	18,046	135,160	348,412
Mortgage interest	15 Intérêts hypothécaires	90	676	2,600	10,886
Income from trusts	16 Revenus de fiducie	310	721	6,010	10,091
Annuity income	17 Revenus de rentes	440	2,122	8,630	33,316
Foreign investment income	18 Revenus de placements étrangers	220	389	5,660	12,673
Net rental income	19 Revenus nets de location	900	1,801	14,790	23,550
Taxable capital gains	20 Gains en capital imposables	480	4,139	15,420	154,081
RRSP income	21 Revenu d'un REER	590	2,559	18,560	93,539
Net business income	22 Revenus nets d'entreprise	320	4,538	20,440	147,129
Net professional income	23 Revenus nets de profession libérale	420	29,616	6,220	278,210
Net commission income	24 Revenus nets de commissions	70	1,345	1,030	12,106
Net farming income	25 Revenus nets d'agriculture	80	80	3,680	16,393
Net fishing income	26 Revenus nets de pêche	150	186	10,740	190,591
Tax exempt income	27 Revenus non imposables	3,190	10,983	27,910	72,121
Other income	28 Autres revenus	3,360	7,381	48,810	150,925
Total income assessed	29 Revenu total établi	25,390	725,041	414,310	12,342,633
Deductions	Déductions				
RPP contributions	30 Cotisations à un régime de pension agréé	6,470	11,007	122,910	217,605
RRSP contributions	31 Cotisations à un REER	6,610	16,262	122,700	328,454
Union and professional dues	32 Cotisations syndicales et professionnelles	10,750	3,936	125,700	42,668
Child care expenses	33 Frais de garde d'enfants	1,390	4,387	21,380	53,128
Carrying charges and interest expenses	34 Frais financiers et frais d'intérêts	4,530	1,516	80,220	30,356
Other employment expenses	35 Autres dépenses d'emploi	850	2,540	12,690	41,938
Other deductions (from total income)	36 Autres déductions (du revenu total)	2,600	4,432	29,140	76,631
Capital gains deduction	37 Déduction pour gains en capital	280	3,794	12,550	118,093
Additional deductions (from net income)	38 Déductions supplémentaires (du revenu net)	3,420	11,438	32,680	89,242
Total deductions (Items 30 to 38)	39 Total des déductions (postes 30 à 38)	18,400	59,312	290,570	998,115
Taxable income assessed	40 Revenu imposable établi	25,390	665,051	414,310	11,329,195
Non-refundable tax credits	Crédits d'impôt non remboursables,				
Amounts allowed: (41-51)	Montants alloués : (41-51)				
Basic personal amount	41 Montant personnel de base	25,390	163,905	414,250	2,673,537
Age amount	42 Montant en raison de l'âge	3,670	12,768	47,010	163,703
Married or equivalent amount	43 Montant de marié(e) ou l'équivalent	5,090	20,796	76,260	319,178
Amounts for dependent children	44 Montants pour enfants à charge	5,080	4,249	87,060	74,331
CPP or QPP contributions	45 Cotisations au RPC ou au RRQ	18,700	8,521	330,480	154,831
Unemployment Insurance premiums	46 Cotisations à l'assurance-chômage	18,800	11,859	326,630	208,886
Eligible pension income amount	47 Montant pour revenu de pensions	4,690	4,617	57,830	56,778
Disability amount	48 Montant pour personnes handicapées	1,740	7,700	11,670	49,401
Tuition fees and education amount	49 Frais de scolarité et montant rel. aux études	3,080	4,977	41,720	66,219
Amounts transferred from spouse	50 Montants transférés du conjoint	1,350	4,737	13,430	40,222
Allowable portion of medical expenses	51 Partie déductible des frais médicaux	1,520	1,082	25,470	27,624
Total tax credits on above amounts	52 Total, créd. d'imp. pour montants ci-dessus	25,390	41,677	414,250	653,324
Donations allowed: (53-54)	Dons alloués : (53-54)				
Charitable donations	53 Dons de charité	10,980	5,338	174,570	88,658
Gifts to Canada or a province	54 Dons au Canada ou à une province			420	1,168
Total tax credits on donations	55 Total, crédits d'impôt pour les dons	10,470	1,320	160,780	22,852
Total non-refundable tax credits	56 Total des crédits d'impôt non remboursables	25,390	42,997	414,250	676,176
Net federal tax	57 Impôt fédéral net	25,390	85,385	414,310	1,508,586
Net provincial tax	58 Impôt provincial net	25,390	48,836	413,140	864,129
Total tax payable	59 Total de l'impôt à payer	25,390	134,221	414,310	2,372,716
Social benefits repayment	60 Rembours. de prestations de program. sociaux	720	679	14,940	16,586
Basic federal tax	61 Impôt fédéral de base	25,390	81,472	414,310	1,447,293
Federal individual surtax	62 Surtaxe fédérale des particuliers	25,310	4,062	411,180	70,442
Minimum tax	63 Impôt minimum	40	113	290	1,165
Dividend tax credit	64 Crédit d'impôt pour dividendes	1,460	951	38,110	22,852
Child tax credit	65 Crédit d'impôt pour enfants	2,250	1,529	35,480	28,244

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Déclarations imposables selon la ville ou le lieu de résidence

Année d'imposition 1992 (en milliers de dollars)

New Brunswick Nouveau-Brunswick								Quebec Québec		I t e m	P o s t e
Fredericton		Moncton		Saint John		Total		Chicoutimi			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
34,300		33,280		36,910		332,080		24,800		1	
34,300		33,280		36,910		332,080		24,800		2	
	\$		\$		\$		\$		\$	3	
27,970	768,158	25,950	686,656	29,320	822,359	277,520	6,465,898	20,570	523,265	4	
670	8,551	1,320	15,508	710	8,796	6,490	85,701	740	13,027	5	
670	3,358	1,270	2,073	960	3,579	8,520	36,302	1,230	4,969	6	
4,470	19,895	4,710	20,419	5,570	24,577	32,660	141,654	2,070	8,533	7	
5,700	30,056	6,190	33,294	6,830	37,239	46,160	248,606	3,210	18,252	8	
5,410	74,009	5,250	64,647	6,090	79,280	38,180	475,895	2,560	32,280	9	
6,980	4,789	7,480	5,135	8,170	5,358	85,740	59,756	8,290	5,000	10	
6,820	32,972	7,000	35,846	8,590	39,801	120,000	786,054	8,070	49,197	11	
3,720	18,150	3,170	13,937	3,610	18,620	22,620	102,368	1,760	9,807	12	
7,810	4,915	7,460	5,273	7,830	6,905	52,470	36,030	2,990	2,524	13	
13,420	33,602	12,250	36,969	11,140	30,179	105,120	240,295	8,390	17,551	14	
330	1,713	250	1,142	220	790	2,210	9,471	70	805	15	
680	1,964	620	827	770	1,075	4,200	6,633	250	273	16	
980	3,140	1,010	5,218	1,420	4,666	7,530	26,621	270	1,325	17	
540	258	370	235	640	814	3,570	3,268	230	641	18	
1,340	2,472	1,370	624	2,190	336	10,130	4,431	1,960	2,117	19	
1,110	14,650	1,540	13,733	1,240	6,869	8,820	93,473	1,050	12,600	20	
1,420	5,890	960	6,975	2,020	8,781	12,480	58,671	810	6,171	21	
1,430	12,897	1,290	7,207	890	6,763	15,440	98,494	770	11,414	22	
690	27,633	500	28,273	390	22,881	3,570	172,093	430	25,500	23	
30	342	130	2,411	110	1,134	1,120	11,643	130	1,545	24	
140	687	130	-418	20	-119	2,990	12,073	140	1,340	25	
20	719			80	98	3,660	29,188			26	
1,670	1,853	1,900	2,851	2,950	6,050	18,720	36,479	2,240	5,116	27	
4,750	14,626	4,160	15,202	3,610	9,227	30,700	96,531	2,740	7,668	28	
34,300	1,087,300	33,280	1,004,037	36,910	1,146,058	332,080	9,337,628	24,800	760,919	29	
12,450	25,618	10,750	18,905	10,940	17,679	95,490	160,351	8,850	14,053	30	
11,760	34,817	10,370	27,970	12,120	33,355	89,160	236,434	6,120	14,655	31	
10,470	3,548	9,660	3,745	14,090	5,518	102,370	38,034	11,020	4,549	32	
2,350	5,126	1,810	4,368	1,400	3,328	19,830	45,668	1,160	2,098	33	
9,230	4,127	8,560	2,914	9,050	2,664	57,680	20,478	3,100	2,869	34	
800	3,313	1,690	6,112	850	3,429	11,370	36,318	670	4,277	35	
2,100	6,300	2,210	7,262	3,380	6,579	23,040	51,500	1,750	7,500	36	
840	11,927	1,310	11,921	1,080	5,772	7,240	78,880	810	8,172	37	
1,880	2,283	2,010	3,206	3,110	6,488	21,300	50,294	2,420	5,340	38	
25,370	97,058	23,850	86,403	27,890	84,811	222,690	717,957	18,760	63,513	39	
34,300	988,488	33,280	916,537	36,910	1,059,866	332,080	8,609,858	24,800	696,605	40	
34,300	221,419	33,280	214,823	36,910	238,297	332,080	2,143,128	24,800	160,102	41	
4,500	15,652	4,730	16,470	5,640	19,621	33,190	115,575	2,070	7,208	42	
4,980	21,205	4,600	17,141	6,360	27,115	58,890	240,546	5,250	23,392	43	
6,250	4,975	6,290	5,190	6,840	5,380	73,910	61,457	7,200	5,113	44	
27,770	13,489	25,360	12,168	28,750	13,942	271,400	115,352	20,070	9,467	45	
26,350	18,177	24,850	17,035	28,550	19,616	268,520	160,248	19,330	12,332	46	
5,400	5,345	5,250	5,170	6,250	6,059	39,280	38,506	2,510	2,511	47	
810	3,446	900	3,789	770	3,281	6,800	28,801	300	1,482	48	
4,880	7,289	3,720	4,384	3,740	5,099	35,680	50,677	3,290	3,469	49	
1,030	2,847	860	1,829	1,260	3,453	11,020	31,321	330	1,024	50	
2,540	2,165	2,920	3,159	2,510	3,175	25,180	22,255	1,740	2,310	51	
34,300	53,757	33,280	51,461	36,910	58,719	332,080	513,020	24,800	38,817	52	
15,190	10,419	15,540	9,296	16,590	11,373	128,320	77,132	8,070	2,216	53	
40	19					170	37			54	
14,080	2,737	14,450	2,402	15,660	2,974	118,460	19,910	7,140	520	55	
34,300	56,494	33,280	53,863	36,910	61,693	332,080	532,930	24,800	39,338	56	
34,300	135,851	33,280	124,056	36,910	145,171	332,060	1,110,659	24,800	97,503	57	
34,080	77,712	33,080	71,132	36,770	83,353	330,980	638,389	10	1	58	
34,300	213,563	33,280	195,188	36,910	228,524	332,080	1,749,048	24,800	97,504	59	
1,530	1,754	1,150	1,194	1,310	1,435	10,110	10,099	1,030	809	60	
34,300	129,890	33,280	118,316	36,910	138,588	332,080	1,064,313	24,800	92,823	61	
33,990	6,285	32,780	5,855	36,470	6,818	328,670	50,971	24,230	4,592	62	
40	89	40	125	20	77	240	816	20	31	63	
3,650	2,418	3,090	1,857	3,600	2,481	22,000	13,637	1,670	1,307	64	
2,470	1,586	2,170	1,771	2,900	2,429	33,480	26,428	2,720	1,903	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 5A (continued)

Taxable Returns by City or Place of Residence

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Quebec (continued) Québec (suite)			
		Drummondville		Hull	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	23,980		28,660	
Number of non-taxable returns	2				
Total number of returns	3	23,980		28,660	
Sources of income	Sources de revenu		\$		\$
Employment income	4 Revenus d'emploi	19,680	472,429	23,050	671,590
Commissions (from employment)	5 Commissions (d'emploi)	630	7,950	760	7,850
Other employment income	6 Autres revenus d'emploi	720	940	1,010	3,859
Old Age Security pension	7 Pension de sécurité de la vieillesse	2,790	12,558	3,430	14,072
CPP or QPP benefits	8 Prestations du RPC ou du RRQ	4,210	20,636	4,720	25,763
Other pensions or superannuation	9 Autres pensions et pensions de retraite	2,500	26,877	4,120	48,822
Family Allowance	10 Allocations familiales	6,050	3,948	5,120	2,587
Unemployment Insurance benefits	11 Prestations d'assurance-chômage	4,900	21,067	5,220	24,642
Taxable amount of dividends	12 Montant imposable des dividendes	1,620	8,803	1,800	8,639
Bond interest	13 Intérêts obligataires	3,010	3,378	4,530	2,740
Bank interest	14 Intérêts bancaires	9,910	27,221	10,040	27,534
Mortgage interest	15 Intérêts hypothécaires	570	1,398	170	702
Income from trusts	16 Revenus de fiducie	580	279	120	174
Annuity income	17 Revenus de rentes	210	308	600	2,251
Foreign investment income	18 Revenus de placements étrangers	40	11	340	61
Net rental income	19 Revenus nets de location	2,810	2,729	2,430	-1,532
Taxable capital gains	20 Gains en capital imposables	590	9,676	640	3,502
RRSP income	21 Revenu d'un REER	1,060	5,330	1,270	8,383
Net business income	22 Revenus nets d'entreprise	840	8,618	1,460	7,867
Net professional income	23 Revenus nets de profession libérale	280	21,354	740	25,924
Net commission income	24 Revenus nets de commissions	150	255	160	2,865
Net farming income	25 Revenus nets d'agriculture	120	702		
Net fishing income	26 Revenus nets de pêche				
Tax exempt income	27 Revenus non imposables	2,780	4,106	1,840	8,357
Other income	28 Autres revenus	2,540	6,104	2,900	7,039
Total income assessed	29 Revenu total établi	23,980	666,677	28,660	903,681
Deductions	Déductions				
RPP contributions	30 Cotisations à un régime de pension agréé	5,140	7,521	12,590	23,628
RRSP contributions	31 Cotisations à un REER	8,890	20,462	8,360	22,311
Union and professional dues	32 Cotisations syndicales et professionnelles	10,170	4,012	13,590	6,116
Child care expenses	33 Frais de garde d'enfants	1,160	2,467	1,860	4,554
Carrying charges and interest expenses	34 Frais financiers et frais d'intérêts	1,780	2,070	4,120	2,478
Other employment expenses	35 Autres dépenses d'emploi	320	2,968	760	2,987
Other deductions (from total income)	36 Autres déductions (du revenu total)	2,130	6,548	690	1,702
Capital gains deduction	37 Déduction pour gains en capital	470	7,652	320	1,911
Additional deductions (from net income)	38 Déductions supplémentaires (du revenu net)	2,900	4,561	1,840	8,396
Total deductions (Items 30 to 38)	39 Total des déductions (postes 30 à 38)	18,310	58,261	21,180	74,081
Taxable income assessed	40 Revenu imposable établi	23,980	607,807	28,660	828,702
Non-refundable tax credits	Crédits d'impôt non remboursables,				
Amounts allowed: (41-51)	Montants alloués: (41-51)				
Basic personal amount	41 Montant personnel de base	23,980	154,789	28,650	184,977
Age amount	42 Montant en raison de l'âge	2,800	9,732	3,430	11,954
Married or equivalent amount	43 Montant de marié(e) ou l'équivalent	3,940	18,551	4,500	21,320
Amounts for dependent children	44 Montants pour enfants à charge	4,440	3,623	3,610	2,237
CPP or QPP contributions	45 Cotisations au RPC ou au RRQ	19,130	8,951	23,160	11,817
Unemployment Insurance premiums	46 Cotisations à l'assurance-chômage	18,480	11,930	22,070	16,018
Eligible pension income amount	47 Montant pour revenu de pensions	2,400	2,348	4,140	4,038
Disability amount	48 Montant pour personnes handicapées	460	1,926	570	2,422
Tuition fees and education amount	49 Frais de scolarité et montant rel. aux études	3,510	2,505	4,020	4,055
Amounts transferred from spouse	50 Montants transférés du conjoint	950	2,704	800	2,194
Allowable portion of medical expenses	51 Partie déductible des frais médicaux	780	947	1,730	3,315
Total tax credits on above amounts	52 Total, créd. d'imp. pour montants ci-dessus	23,980	37,106	28,650	44,997
Donations allowed: (53-54)	Dons alloués: (53-54)				
Charitable donations	53 Dons de charité	7,860	1,464	11,390	2,254
Gifts to Canada or a province	54 Dons au Canada ou à une province			30	17
Total tax credits on donations	55 Total, crédits d'impôt pour les dons	6,220	314	10,020	511
Total non-refundable tax credits	56 Total des crédits d'impôt non remboursables	23,980	37,420	28,650	45,508
Net federal tax	57 Impôt fédéral net	23,980	77,111	28,660	116,140
Net provincial tax	58 Impôt provincial net			500	1,502
Total tax payable	59 Total de l'impôt à payer	23,980	77,111	28,660	117,642
Social benefits repayment	60 Rembours. de prestations de program. sociaux	630	609	950	898
Basic federal tax	61 Impôt fédéral de base	23,980	73,919	28,660	111,211
Federal individual surtax	62 Surtaxe fédérale des particuliers	23,770	3,516	28,560	5,326
Minimum tax	63 Impôt minimum	30	69		
Dividend tax credit	64 Crédit d'impôt pour dividendes	1,360	1,173	1,730	1,151
Child tax credit	65 Crédit d'impôt pour enfants	3,010	2,007	1,890	1,213

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Déclarations imposables selon la ville ou le lieu de résidence

Année d'imposition 1992 (en milliers de dollars)

Quebec (continued) Québec (suite)										I t o t a l	P o s i t i o n
Jonquière		Laval		Longueuil		Montréal		Québec			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
26,440		166,590		61,300		491,360		85,840		1	
26,440		166,590		61,300		491,360		85,840		2	
	\$		\$		\$		\$		\$	3	
20,950	600,319	136,440	3,781,898	49,580	1,324,266	381,610	9,819,598	65,910	1,784,838	4	
370	7,207	7,950	94,120	2,140	21,270	11,500	190,306	2,720	30,317	5	
1,210	3,245	5,880	13,825	3,360	9,588	17,480	78,981	2,480	8,266	6	
2,970	12,981	16,910	73,304	6,030	26,216	73,330	318,498	14,550	63,168	7	
5,350	28,322	24,690	131,322	9,560	51,836	91,560	476,128	17,950	90,210	8	
3,570	50,804	16,620	189,445	7,290	83,009	61,190	640,350	13,440	167,558	9	
8,070	5,034	37,260	24,305	12,280	7,061	84,070	56,433	16,160	9,526	10	
5,780	42,942	38,150	201,553	13,650	78,633	113,260	572,458	16,720	92,534	11	
2,160	4,333	13,700	76,759	4,910	19,172	44,890	281,917	5,900	36,554	12	
3,580	2,949	30,650	32,940	10,670	9,853	85,140	140,494	15,970	20,098	13	
8,960	15,609	62,200	167,441	20,990	49,640	204,900	701,679	34,320	112,270	14	
120	703	1,770	13,611	450	1,784	6,350	39,644	540	3,232	15	
390	241	3,060	5,176	1,640	1,509	12,920	31,230	1,640	2,252	16	
810	3,168	3,170	12,194	1,700	4,675	16,630	78,839	3,270	15,259	17	
240	94	2,250	1,431	570	211	10,200	20,690	1,440	947	18	
2,380	1,571	12,930	10,649	5,060	3,652	67,190	52,572	7,760	7,010	19	
1,410	7,839	5,330	67,245	2,950	21,128	20,850	243,222	2,810	33,755	20	
790	3,437	7,940	50,312	3,650	18,954	18,860	121,776	3,140	14,458	21	
310	5,891	7,540	70,660	2,500	24,668	15,190	113,964	2,280	14,000	22	
150	5,556	2,550	98,707	960	60,610	14,920	493,596	2,200	68,100	23	
70	320	1,370	15,198	560	2,727	3,240	29,187	370	5,232	24	
50	284	590	3,584	170	-330	430	-1,430	90	138	25	
2,390	7,309	12,940	34,313	5,720	10,599	38,520	90,903	6,460	13,039	27	
3,750	7,474	15,440	39,976	6,940	14,853	57,430	208,960	10,400	27,267	28	
26,440	817,633	166,590	5,209,966	61,300	1,845,582	491,360	14,799,997	85,840	2,620,029	29	
10,930	17,676	55,200	88,465	21,300	32,015	137,210	205,557	33,360	56,118	30	
7,810	17,849	57,740	156,963	21,260	56,453	143,450	416,085	30,030	65,456	31	
12,460	5,735	66,210	27,421	27,160	10,455	188,160	70,882	37,060	14,358	32	
1,430	3,419	9,700	23,431	2,910	7,163	20,840	51,531	3,510	6,347	33	
3,990	3,027	26,760	21,030	9,950	8,332	73,070	72,819	14,630	7,416	34	
390	1,652	3,790	20,142	1,360	4,377	6,050	33,964	1,140	5,854	35	
1,120	4,242	7,130	32,051	4,830	15,753	26,780	96,099	4,330	14,350	36	
1,010	6,289	3,890	47,861	1,890	18,115	13,510	142,364	1,660	25,967	37	
2,780	8,429	14,490	41,755	6,670	11,749	43,580	120,229	7,200	14,648	38	
19,800	68,318	121,850	459,119	47,830	164,413	338,100	1,209,531	63,480	210,515	39	
26,440	748,557	166,590	4,745,192	61,300	1,679,330	491,360	13,567,847	85,840	2,406,371	40	
26,440	170,690	166,590	1,075,161	61,290	395,688	491,250	3,167,778	85,840	554,156	41	
2,980	10,387	17,200	59,894	6,030	21,010	73,950	257,494	14,730	51,293	42	
7,340	32,945	29,500	127,868	10,960	50,883	70,690	323,957	14,700	65,513	43	
6,780	5,174	28,920	22,838	8,070	6,109	61,070	50,679	11,210	8,600	44	
20,510	9,937	135,210	66,609	48,700	23,822	368,480	170,785	64,800	31,233	45	
20,250	14,251	128,530	89,974	47,920	32,968	365,630	236,285	63,640	44,049	46	
3,690	3,670	17,370	16,736	7,590	7,413	65,330	62,750	14,400	14,038	47	
450	2,049	1,820	8,067	430	1,812	6,580	27,557	1,140	4,815	48	
5,610	5,366	22,380	20,423	8,210	6,971	71,720	71,640	12,350	11,862	49	
1,990	6,290	4,640	13,668	1,250	2,703	11,090	28,545	2,930	8,407	50	
2,140	2,196	12,830	15,535	4,250	4,892	38,240	65,583	7,340	13,731	51	
26,440	44,690	166,590	258,132	61,290	94,252	491,320	758,743	85,840	137,329	52	
9,110	2,143	58,880	17,735	23,740	5,577	166,500	89,188	38,390	9,684	53	
20	77	30	267	100	135	130	7,902	50	63	54	
8,380	497	52,100	4,423	21,090	1,347	153,740	25,542	34,260	2,286	55	
26,440	45,187	166,590	262,555	61,290	95,599	491,320	784,286	85,840	139,614	56	
26,440	100,075	166,590	659,428	61,300	227,251	491,360	1,873,653	85,840	327,414	57	
26,440	100,076	166,590	659,803	61,300	227,377	491,360	1,880,470	85,840	327,579	59	
1,300	767	6,380	5,655	2,250	1,840	15,980	22,889	3,230	3,411	60	
26,440	95,869	166,590	631,590	61,300	218,244	491,360	1,790,945	85,840	312,866	61	
26,330	4,382	164,600	30,601	60,920	10,352	487,170	92,845	85,170	15,245	62	
20	80	280	819	90	331	340	1,281	70	277	63	
2,050	577	13,070	10,227	4,310	2,553	43,170	37,564	5,380	4,871	64	
2,110	1,667	13,230	11,137	5,760	4,098	39,120	34,580	6,840	5,347	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 5A (continued)

Taxable Returns by City or Place of Residence

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Quebec (continued) Québec (suite)			
		Sherbrooke		Trois-Rivières	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	36,660	21,120
Number of non-taxable returns	2	Nombre de déclarations non imposables	2		
Total number of returns	3	Nombre total de déclarations	3	36,660	21,120
Sources of income		Sources de revenu			
Employment income	4	Revenus d'emploi	4	28,760	770,127
Commissions (from employment)	5	Commissions (d'emploi)	5	980	16,162
Other employment income	6	Autres revenus d'emploi	6	1,840	6,963
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	5,200	22,769
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	6,440	36,854
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	5,380	59,986
Family Allowance	10	Allocations familiales	10	7,680	4,058
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	9,400	55,078
Taxable amount of dividends	12	Montant imposable des dividendes	12	3,440	16,071
Bond interest	13	Intérêts obligataires	13	4,760	3,993
Bank interest	14	Intérêts bancaires	14	16,450	47,775
Mortgage interest	15	Intérêts hypothécaires	15	370	2,552
Income from trusts	16	Revenus de fiducie	16	970	697
Annuity income	17	Revenus de rentes	17	1,980	6,430
Foreign investment income	18	Revenus de placements étrangers	18	560	124
Net rental income	19	Revenus nets de location	19	4,040	400
Taxable capital gains	20	Gains en capital imposables	20	1,640	12,887
RRSP income	21	Revenu d'un REER	21	1,360	7,877
Net business income	22	Revenus nets d'entreprise	22	1,410	11,669
Net professional income	23	Revenus nets de profession libérale	23	1,060	78,734
Net commission income	24	Revenus nets de commissions	24	200	1,982
Net farming income	25	Revenus nets d'agriculture	25	210	-129
Net fishing income	26	Revenus nets de pêche	26		
Tax exempt income	27	Revenus non imposables	27	1,980	3,064
Other income	28	Autres revenus	28	4,730	12,416
Total income assessed	29	Revenu total établi	29	36,660	1,178,537
Deductions		Déductions			
RPP contributions	30	Cotisations à un régime de pension agréé	30	12,260	19,701
RRSP contributions	31	Cotisations à un REER	31	14,240	44,717
Union and professional dues	32	Cotisations syndicales et professionnelles	32	16,890	6,669
Child care expenses	33	Frais de garde d'enfants	33	1,800	2,232
Carrying charges and interest expenses	34	Frais financiers et frais d'intérêts	34	7,010	9,242
Other employment expenses	35	Autres dépenses d'emploi	35	1,030	3,656
Other deductions (from total income)	36	Autres déductions (du revenu total)	36	3,600	8,370
Capital gains deduction	37	Déduction pour gains en capital	37	1,080	8,497
Additional deductions (from net income)	38	Déductions supplémentaires (du revenu net)	38	2,650	4,669
Total deductions (Items 30 to 38)	39	Total des déductions (postes 30 à 38)	39	27,500	107,751
Taxable income assessed	40	Revenu imposable établi	40	36,660	1,069,220
Non-refundable tax credits		Crédits d'impôt non remboursables ,			
Amounts allowed: (41-51)		Montants alloués : (41-51)			
Basic personal amount	41	Montant personnel de base	41	36,660	236,664
Age amount	42	Montant en raison de l'âge	42	5,210	18,127
Married or equivalent amount	43	Montant de marié(e) ou l'équivalent	43	4,980	23,229
Amounts for dependent children	44	Montants pour enfants à charge	44	5,290	3,705
CPP or QPP contributions	45	Cotisations au RPC ou au RRQ	45	28,260	13,085
Unemployment Insurance premiums	46	Cotisations à l'assurance-chômage	46	27,370	17,469
Eligible pension income amount	47	Montant pour revenu de pensions	47	5,640	5,573
Disability amount	48	Montant pour personnes handicapées	48	250	1,040
Tuition fees and education amount	49	Frais de scolarité et montant rel. aux études	49	7,810	9,403
Amounts transferred from spouse	50	Montants transférés du conjoint	50	1,200	3,099
Allowable portion of medical expenses	51	Partie déductible des frais médicaux	51	2,950	3,203
Total tax credits on above amounts	52	Total, créd. d'imp. pour montants ci-dessus	52	36,660	56,863
Donations allowed: (53-54)		Dons alloués : (53-54)			
Charitable donations	53	Dons de charité	53	12,740	6,089
Gifts to Canada or a province	54	Dons au Canada ou à une province	54		
Total tax credits on donations	55	Total, crédits d'impôt pour les dons	55	12,060	1,521
Total non-refundable tax credits	56	Total des crédits d'impôt non remboursables	56	36,660	58,385
Net federal tax	57	Impôt fédéral net	57	36,660	155,891
Net provincial tax	58	Impôt provincial net	58	70	168
Total tax payable	59	Total de l'impôt à payer	59	36,660	156,059
Social benefits repayment	60	Rembours. de prestations de program. sociaux	60	2,410	1,602
Basic federal tax	61	Impôt fédéral de base	61	36,660	149,390
Federal individual surtax	62	Surtaxe fédérale des particuliers	62	36,160	7,817
Minimum tax	63	Impôt minimum	63	1,030	959
Dividend tax credit	64	Crédit d'impôt pour dividendes	64	3,380	2,141
Child tax credit	65	Crédit d'impôt pour enfants	65	2,260	1,544

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Tableau de base 5A (suite)
Déclarations imposables selon la ville ou le lieu de résidence

Année d'imposition 1992 (en milliers de dollars)

Quebec (concluded) <i>Québec (fin)</i>		Ontario <i>Ontario</i>								I t e m s	P o s t e
Total		Barrie		Belleville		Brampton		Brantford			
Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>		
3,324,710		37,460		25,400		120,980		42,600		1	
3,324,710		37,460		25,400		120,980		42,600		2	
										3	
	\$		\$		\$		\$		\$		
2,706,530	72,460,183	28,360	844,000	17,950	549,811	107,730	3,553,323	32,850	897,329	4	
94,140	1,312,663	1,680	18,991	190	5,848	4,690	56,977	620	9,606	5	
122,560	433,527	1,270	2,555	370	2,197	7,870	28,802	2,130	9,182	6	
341,150	1,474,729	5,730	25,058	6,090	26,811	6,370	27,100	7,650	32,644	7	
493,010	2,637,894	7,880	42,496	7,180	37,628	9,220	48,001	8,460	47,305	8	
336,390	3,801,045	6,700	78,529	6,060	71,808	6,680	80,897	7,060	70,967	9	
838,280	566,069	8,890	6,159	5,740	3,915	30,080	21,336	8,860	6,404	10	
899,490	5,025,610	5,810	30,311	3,910	18,535	23,680	137,024	8,860	42,012	11	
273,080	1,550,145	3,270	14,042	2,510	9,790	8,340	35,064	3,650	15,804	12	
504,470	650,905	5,630	5,494	5,680	9,679	19,240	11,962	8,100	7,522	13	
1,279,900	3,520,438	14,360	57,699	12,580	39,936	41,770	66,463	16,210	61,647	14	
28,710	154,806	1,000	5,278	280	698	1,400	6,575	670	2,855	15	
65,860	116,428	730	5,173	180	951	1,530	1,347	260	783	16	
86,170	364,398	1,570	6,823	1,560	4,401	1,460	4,960	1,870	6,297	17	
45,780	60,030	600	289	610	278	1,220	1,635	410	558	18	
293,880	179,724	2,420	-1,020	2,160	1,452	10,820	-32,258	2,500	2,902	19	
125,130	1,545,172	2,460	16,591	1,160	17,119	4,190	42,936	1,650	25,567	20	
132,630	764,357	3,120	16,952	1,410	5,991	5,690	27,171	2,530	9,162	21	
138,280	1,130,069	4,050	8,960	670	187	7,720	27,976	1,730	19,327	22	
67,260	2,731,975	840	31,776	680	27,753	1,070	56,014	430	20,768	23	
24,100	264,675	350	5,455	320	7,894	970	9,721	340	3,148	24	
37,600	202,901	20	374	110	31	420	2,843	410	1,929	25	
1,460	15,277					60	1,405			26	
259,850	590,840	2,450	8,167	2,190	6,629	7,770	24,633	4,940	16,249	27	
353,850	1,128,390	4,440	22,851	4,600	12,973	10,700	33,027	6,170	15,797	28	
3,324,710	102,682,246	37,460	1,253,004	25,400	862,316	120,980	4,274,936	42,600	1,325,763	29	
1,081,120	1,681,935	8,600	19,178	6,460	16,052	31,650	63,384	7,830	14,882	30	
1,120,720	2,969,309	11,890	38,011	8,990	27,307	42,260	127,182	12,640	36,170	31	
1,374,460	548,721	8,930	3,460	6,940	2,872	40,810	16,940	12,500	4,508	32	
166,450	366,978	1,720	2,670	730	1,602	8,020	23,450	1,340	2,281	33	
470,460	391,610	7,970	7,269	6,950	2,806	18,900	16,041	11,230	3,659	34	
66,280	302,116	1,680	9,040	910	4,469	4,750	21,642	730	3,319	35	
183,940	639,901	1,920	7,878	1,310	3,247	6,380	23,899	3,230	13,943	36	
84,790	1,159,164	2,120	14,143	790	15,080	2,850	30,850	1,380	24,010	37	
335,980	907,309	2,660	9,020	2,270	6,655	7,980	26,967	5,110	16,897	38	
2,427,660	8,967,043	26,330	110,670	19,640	80,090	86,960	350,357	32,130	119,670	39	
3,324,710	93,597,359	37,460	1,143,795	25,400	780,815	120,980	3,919,272	42,600	1,205,909	40	
3,324,550	21,454,943	37,460	241,819	25,400	163,995	120,980	780,996	42,600	275,000	41	
345,670	1,203,633	5,890	20,509	6,090	21,195	6,590	22,939	7,840	27,309	42	
613,020	2,790,516	6,120	24,141	3,860	15,637	15,890	70,098	6,080	26,198	43	
647,340	529,827	7,400	5,877	5,010	3,879	27,030	22,634	7,310	6,559	44	
2,675,400	1,279,188	28,020	14,568	16,640	8,811	107,900	58,308	32,220	15,657	45	
2,572,640	1,723,437	26,820	19,139	16,810	12,190	104,350	82,406	31,540	21,177	46	
354,400	344,479	6,320	6,296	6,180	6,158	6,860	6,700	7,360	7,189	47	
44,230	188,234	420	1,791	680	2,870	2,130	9,025	990	4,178	48	
437,750	416,496	2,980	2,765	3,190	4,016	14,290	13,350	3,440	4,721	49	
82,040	215,547	1,110	3,824	1,200	3,389	1,860	4,085	1,310	3,894	50	
237,210	300,377	2,450	5,337	1,730	2,677	4,720	7,619	2,910	4,251	51	
3,324,620	5,177,801	37,460	59,000	25,400	41,771	120,980	183,996	42,600	67,378	52	
1,204,940	396,723	13,360	7,896	10,360	7,468	42,240	20,582	15,300	11,825	53	
1,250	12,763									54	
1,089,410	101,189	12,120	2,072	9,950	1,957	38,420	5,255	14,130	3,139	55	
3,324,620	5,278,990	37,460	61,072	25,400	43,728	120,980	189,251	42,600	70,517	56	
3,324,710	12,938,595	37,460	166,728	25,400	116,565	120,980	596,899	42,600	164,650	57	
6,860	23,506	33,760	86,849	20,530	52,714	111,530	311,185	37,840	85,441	58	
3,324,710	12,962,101	37,460	253,577	25,400	169,279	120,980	908,084	42,600	250,091	59	
132,720	126,479	2,030	1,669	1,560	1,410	7,140	5,429	1,720	1,745	60	
3,324,710	12,395,234	37,460	159,201	25,400	106,447	120,980	569,537	42,600	157,268	61	
3,294,430	612,504	37,300	7,809	25,170	5,259	119,730	27,991	42,350	7,669	62	
4,880	13,256	30	141	30	180	90	325	50	153	63	
259,960	206,495	3,190	1,870	2,490	1,304	8,130	4,671	3,430	2,105	64	
297,520	237,248	2,660	2,526	1,990	1,384	9,380	8,471	3,420	2,242	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 5A (continued)

Taxable Returns by City or Place of Residence

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Ontario (continued)			
		Ontario (suite)			
		Burlington		Cambridge	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	72,180		53,010	
Number of non-taxable returns	2				
Total number of returns	3	72,180		53,010	
Sources of income	Sources de revenu		\$		\$
Employment income	4	55,660	2,045,414	44,580	1,335,768
Commissions (from employment)	5	2,570	53,338	1,080	15,252
Other employment income	6	3,360	14,720	2,250	15,252
Old Age Security pension	7	10,700	46,845	5,850	25,229
CPP or QPP benefits	8	13,880	71,118	7,970	42,408
Other pensions or superannuation	9	9,920	138,604	5,600	58,875
Family Allowance	10	16,170	11,087	14,090	10,322
Unemployment Insurance benefits	11	12,360	64,430	10,500	53,844
Taxable amount of dividends	12	10,820	70,491	4,470	24,565
Bond interest	13	12,470	14,622	9,410	6,736
Bank interest	14	32,250	104,084	20,140	46,764
Mortgage interest	15	1,110	8,539	600	4,433
Income from trusts	16	1,070	2,055	850	615
Annuity income	17	3,200	14,378	1,350	4,094
Foreign investment income	18	1,970	2,795	550	607
Net rental income	19	4,130	-4,760	3,080	192
Taxable capital gains	20	4,650	53,702	2,090	23,348
RRSP income	21	4,720	25,694	2,580	12,883
Net business income	22	3,670	57,019	2,450	9,528
Net professional income	23	2,250	104,431	500	33,207
Net commission income	24	530	7,563	530	8,232
Net farming income	25	30	298	210	777
Net fishing income	26				
Tax exempt income	27	3,230	11,849	5,150	20,878
Other income	28	11,190	45,283	7,760	25,933
Total income assessed	29	72,180	2,963,597	53,010	1,779,741
Deductions	Déductions				
RPP contributions	30	18,250	37,932	10,350	20,000
RRSP contributions	31	29,190	106,444	18,970	52,680
Union and professional dues	32	17,900	8,183	16,380	6,402
Child care expenses	33	4,020	8,958	2,280	4,209
Carrying charges and interest expenses	34	20,180	22,307	9,460	5,264
Other employment expenses	35	3,280	18,339	1,920	8,971
Other deductions (from total income)	36	6,200	31,213	2,990	12,379
Capital gains deduction	37	3,180	35,934	1,550	17,255
Additional deductions (from net income)	38	4,300	15,497	5,540	22,221
Total deductions (Items 30 to 38)	39	54,770	284,808	38,530	149,381
Taxable income assessed	40	72,180	2,672,523	53,010	1,628,015
Non-refundable tax credits	Crédits d'impôt non remboursables				
Amounts allowed: (41-51)	Montants alloués : (41-51)				
Basic personal amount	41	72,180	465,952	53,010	342,126
Age amount	42	10,980	38,232	6,070	21,136
Married or equivalent amount	43	9,060	37,481	8,340	37,562
Amounts for dependent children	44	13,920	11,374	12,520	10,789
CPP or QPP contributions	45	57,030	31,878	43,080	22,530
Unemployment Insurance premiums	46	53,040	42,563	42,490	31,337
Eligible pension income amount	47	10,350	10,144	5,570	5,410
Disability amount	48	1,340	5,674	980	3,949
Tuition fees and education amount	49	8,720	10,638	4,130	3,661
Amounts transferred from spouse	50	1,900	4,267	1,770	5,318
Allowable portion of medical expenses	51	4,910	7,093	2,390	1,684
Total tax credits on above amounts	52	72,180	113,586	53,010	82,661
Donations allowed: (53-54)	Dons alloués : (53-54)				
Charitable donations	53	32,810	24,258	23,650	16,761
Gifts to Canada or a province	54	60	8		
Total tax credits on donations	55	30,600	6,409	21,820	4,423
Total non-refundable tax credits	56	72,180	119,995	53,010	87,084
Net federal tax	57	72,180	440,025	53,010	235,609
Net provincial tax	58	66,170	231,508	47,970	122,564
Total tax payable	59	72,180	671,533	53,010	358,172
Social benefits repayment	60	6,630	6,578	3,020	2,357
Basic federal tax	61	72,180	418,176	53,010	225,017
Federal individual surtax	62	71,400	22,584	52,460	11,185
Minimum tax	63	100	410	20	105
Dividend tax credit	64	10,120	9,393	4,460	3,273
Child tax credit	65	4,290	3,323	2,750	2,282

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Déclarations imposables selon la ville ou le lieu de résidence

Année d'imposition 1992 (en milliers de dollars)

Ontario (continued) Ontario (suite)										I t e m s	P o s i t i o n
Chatham		Cornwall		Gloucester		Guelph		Hamilton			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
22,330		24,400		64,760		47,800		158,030		1	
22,330		24,400		64,760		47,800		158,030		2	
	\$		\$		\$		\$		\$	3	
16,820	496,829	18,830	517,735	56,970	2,048,822	37,280	1,194,918	118,380	3,354,752	4	
510	7,286	870	9,072	2,630	46,531	1,020	22,492	3,530	43,487	5	
1,020	4,140	760	1,858	1,890	5,666	1,970	12,665	6,000	14,281	6	
3,620	16,291	3,140	14,229	4,040	17,174	7,480	32,287	26,980	117,554	7	
5,210	24,308	5,830	31,785	6,160	31,776	9,500	48,457	35,940	197,073	8	
3,550	30,906	3,730	43,829	6,950	129,812	6,920	75,544	28,040	300,449	9	
5,540	4,376	4,610	3,388	17,900	12,260	11,050	7,873	32,210	22,464	10	
3,840	12,867	5,800	27,646	8,580	42,784	8,260	40,166	30,670	160,151	11	
2,170	11,621	1,200	8,026	5,590	15,982	4,870	17,845	13,920	52,072	12	
3,690	2,936	3,310	5,115	11,990	9,408	9,730	12,197	23,440	30,366	13	
10,890	31,340	9,230	20,500	23,210	36,188	21,610	76,469	72,010	185,706	14	
410	2,414	80	602	670	2,469	1,080	6,738	1,680	10,565	15	
140	256	160	244	700	2,217	880	1,095	1,480	1,967	16	
960	2,073	870	4,556	1,430	6,922	2,230	7,524	6,700	22,505	17	
230	437	230	406	760	172	820	921	2,800	3,456	18	
1,550	2,186	2,070	2,795	3,550	-9,697	4,100	1,627	9,910	-992	19	
1,700	10,147	410	6,836	3,110	23,957	2,910	23,980	6,960	48,045	20	
710	4,305	1,810	10,599	2,740	16,730	2,400	19,761	9,310	54,835	21	
1,350	8,415	970	3,763	2,990	13,804	3,160	15,342	6,670	61,082	22	
400	28,709	60	8,179	1,910	99,667	920	43,104	2,290	118,866	23	
90	2,038	100	3,152	620	8,356	260	3,170	630	10,093	24	
920	7,089	110	-369	230	-1,758	310	-46	250	1,555	25	
				30	-42					26	
2,100	6,642	1,520	5,726	2,050	6,869	2,830	7,765	20,160	72,921	27	
4,880	13,351	2,910	13,909	7,480	26,377	6,980	26,680	24,070	93,458	28	
22,330	730,961	24,400	743,583	64,760	2,592,445	47,800	1,698,575	158,030	4,976,712	29	
5,610	9,995	6,200	10,707	31,620	77,425	13,880	32,390	33,910	57,224	30	
6,790	20,423	7,180	21,481	26,300	85,462	17,800	60,783	49,720	153,588	31	
7,590	3,003	8,600	3,384	24,170	9,913	15,040	5,946	50,140	19,566	32	
940	850	1,200	3,554	5,430	17,731	2,420	4,681	3,160	8,596	33	
4,930	1,692	4,380	2,559	14,810	7,805	11,470	5,559	28,430	15,562	34	
490	2,590	770	3,353	2,680	14,189	1,870	8,473	4,140	15,679	35	
1,740	4,189	2,140	5,871	2,610	10,683	2,420	9,350	10,130	34,685	36	
1,470	7,497	220	6,071	2,560	19,819	2,230	18,875	5,420	37,805	37	
2,200	7,181	1,590	5,778	2,540	8,155	3,720	10,896	21,170	78,682	38	
16,550	57,419	18,440	62,757	52,880	251,182	37,060	156,953	114,990	421,387	39	
22,330	672,228	24,400	679,653	64,760	2,336,265	47,800	1,540,037	158,030	4,549,535	40	
22,330	143,508	24,390	157,488	64,760	417,941	47,800	308,589	158,020	1,019,132	41	
3,670	12,510	3,140	10,937	4,040	14,081	7,510	26,136	27,230	94,801	42	
2,990	12,522	2,730	11,869	9,400	43,288	6,910	27,381	23,420	95,937	43	
4,820	4,416	4,290	3,315	16,000	11,850	10,370	8,110	26,630	22,140	44	
17,160	8,965	17,840	8,686	57,260	33,217	37,880	20,481	117,190	58,073	45	
16,400	12,044	17,550	11,851	55,000	46,534	36,450	28,162	113,820	80,748	46	
3,650	3,624	3,850	3,674	6,890	6,870	7,280	7,277	29,980	29,159	47	
440	1,846	460	1,956	890	3,809	1,290	5,444	3,860	16,318	48	
2,290	3,733	1,840	2,750	10,510	12,184	6,670	8,194	18,020	20,940	49	
670	1,478	690	2,144	920	2,535	1,750	5,566	6,390	18,741	50	
510	890	1,090	1,303	3,370	3,025	2,640	2,250	6,900	8,189	51	
22,330	35,014	24,390	36,702	64,760	101,179	47,800	76,326	158,020	249,440	52	
10,220	6,315	9,580	4,101	30,800	12,033	21,210	13,239	66,220	38,148	53	
				30	176			110	1,049	54	
9,350	1,648	8,890	1,028	28,230	3,014	19,990	3,455	62,580	10,134	55	
22,330	36,662	24,400	37,731	64,760	104,193	47,800	79,781	158,030	259,574	56	
22,330	96,523	24,400	95,190	64,760	377,357	47,800	228,815	158,030	633,794	57	
19,510	50,091	21,770	49,658	60,420	196,530	43,280	118,978	141,010	328,382	58	
22,330	146,614	24,400	144,847	64,760	573,887	47,800	347,794	158,030	962,176	59	
1,550	1,314	900	1,174	6,500	4,998	2,990	3,097	6,070	6,299	60	
22,330	92,045	24,400	90,826	64,760	359,684	47,800	218,174	158,030	604,528	61	
22,180	4,647	24,290	4,488	64,650	17,784	47,350	10,992	156,240	29,729	62	
		50	151	120	190	40	186	100	414	63	
1,930	1,548	1,200	1,070	5,160	2,128	4,870	2,376	13,390	6,936	64	
1,890	1,724	1,260	1,211	3,930	3,214	2,830	2,407	9,930	9,404	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 5A (continued)

Taxable Returns by City or Place of Residence

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Ontario (continued) Ontario (suite)			
		Kingston		Kitchener and/et Waterloo	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	54,660		121,920	
Number of non-taxable returns	2				
Total number of returns	3	54,660		121,920	
Sources of income	Sources de revenu				
Employment income	4	42,570	\$ 1,293,945	97,870	\$ 2,944,062
Commissions (from employment)	5	2,060	31,611	4,020	66,915
Other employment income	6	1,620	7,391	3,990	17,597
Old Age Security pension	7	8,670	37,904	16,780	73,201
CPP or QPP benefits	8	10,640	57,483	20,230	105,124
Other pensions or superannuation	9	8,090	110,595	15,900	154,614
Family Allowance	10	11,290	7,662	27,390	20,013
Unemployment Insurance benefits	11	9,070	36,213	22,930	94,094
Taxable amount of dividends	12	5,160	23,602	13,290	71,137
Bond interest	13	11,480	13,753	22,320	23,761
Bank interest	14	22,940	81,758	54,530	164,030
Mortgage interest	15	1,000	7,007	1,860	6,642
Income from trusts	16	850	2,477	2,290	2,674
Annuity income	17	1,890	9,161	6,110	24,679
Foreign investment income	18	1,570	1,586	2,210	1,860
Net rental income	19	3,540	-636	7,710	1,319
Taxable capital gains	20	3,190	35,050	6,030	80,368
RRSP income	21	2,070	12,846	6,040	32,746
Net business income	22	2,760	1,849	7,060	55,583
Net professional income	23	1,600	75,263	2,260	123,051
Net commission income	24	530	8,206	920	15,383
Net farming income	25	20	-26	180	-401
Net fishing income	26				
Tax exempt income	27	3,220	14,214	8,260	24,666
Other income	28	8,960	29,878	18,890	53,104
Total income assessed	29	54,660	1,898,790	121,920	4,156,220
Deductions	Déductions				
RPP contributions	30	20,120	41,856	31,360	58,646
RRSP contributions	31	18,480	57,340	43,370	137,438
Union and professional dues	32	19,090	7,469	36,560	13,479
Child care expenses	33	2,520	4,627	4,660	12,534
Carrying charges and interest expenses	34	11,330	5,085	28,410	15,880
Other employment expenses	35	1,770	8,526	3,170	17,889
Other deductions (from total income)	36	2,840	11,974	7,210	28,811
Capital gains deduction	37	2,460	23,407	4,880	61,881
Additional deductions (from net income)	38	4,040	15,491	9,910	29,173
Total deductions (Items 30 to 38)	39	41,970	175,775	91,030	375,731
Taxable income assessed	40	54,660	1,719,003	121,920	3,773,921
Non-refundable tax credits	Crédits d'impôt non remboursables				
Amounts allowed: (41-51)	Montants alloués : (41-51)				
Basic personal amount	41	54,550	351,519	121,920	786,690
Age amount	42	8,680	30,210	16,880	58,762
Married or equivalent amount	43	5,780	26,268	16,440	69,657
Amounts for dependent children	44	10,130	8,073	22,870	20,869
CPP or QPP contributions	45	42,500	22,160	97,630	50,564
Unemployment Insurance premiums	46	41,280	31,116	93,040	68,425
Eligible pension income amount	47	8,200	8,057	15,760	15,192
Disability amount	48	1,210	5,956	2,630	11,132
Tuition fees and education amount	49	7,480	9,210	17,750	25,009
Amounts transferred from spouse	50	1,300	3,809	3,070	7,288
Allowable portion of medical expenses	51	2,830	3,438	6,060	7,768
Total tax credits on above amounts	52	54,660	85,088	121,920	190,976
Donations allowed: (53-54)	Dons alloués : (53-54)				
Charitable donations	53	26,250	15,523	59,490	43,295
Gifts to Canada or a province	54			120	3
Total tax credits on donations	55	24,400	4,066	55,760	11,425
Total non-refundable tax credits	56	54,660	89,155	121,920	202,401
Net federal tax	57	54,660	256,720	121,920	551,055
Net provincial tax	58	49,410	134,039	110,560	286,980
Total tax payable	59	54,660	390,759	121,920	838,035
Social benefits repayment	60	3,380	4,057	6,440	6,607
Basic federal tax	61	54,660	244,818	121,920	524,923
Federal individual surtax	62	53,900	12,417	121,250	26,997
Minimum tax	63	60	365	80	415
Dividend tax credit	64	4,810	3,144	12,770	9,478
Child tax credit	65	3,150	1,762	8,620	6,434

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Déclarations imposables selon la ville ou le lieu de résidence

Année d'imposition 1992 (en milliers de dollars)

Ontario (continued) Ontario (suite)										I t e m	P o s t e
London		Markham		Mississauga		Nepean		Niagara Falls			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
151,690		100,020		250,530		59,660		40,090		1	
151,690		100,020		250,530		59,660		40,090		2	
	\$		\$		\$		\$		\$	3	
119,300	3,651,090	82,850	3,184,419	216,130	7,300,875	50,250	1,748,177	30,690	796,892	4	
4,890	70,148	3,750	106,907	10,120	166,916	2,820	40,379	1,210	16,104	5	
7,460	23,900	5,150	40,458	11,140	42,721	1,620	5,847	1,770	9,543	6	
22,710	100,188	6,550	28,110	19,640	84,519	4,700	20,603	6,790	29,821	7	
28,270	156,944	7,960	38,979	26,530	139,047	8,080	41,136	8,560	48,890	8	
22,280	282,053	5,820	100,370	18,880	239,023	6,320	131,715	7,190	70,714	9	
32,700	24,113	27,840	19,382	63,440	44,494	13,480	9,656	8,220	5,972	10	
21,570	94,179	12,530	75,375	44,190	247,852	7,360	34,390	8,080	44,509	11	
18,470	117,291	12,860	93,119	22,810	101,490	8,080	27,448	2,840	12,044	12	
27,770	30,763	17,940	34,606	39,160	42,561	12,820	15,807	8,370	10,259	13	
69,200	270,028	53,950	179,421	101,460	211,823	26,410	66,000	18,400	60,884	14	
2,280	12,921	3,140	23,688	3,650	23,209	1,000	5,164	940	6,573	15	
2,340	8,927	2,700	5,050	4,120	5,848	1,520	2,049	660	288	16	
7,030	27,275	1,880	14,205	4,660	23,881	1,090	5,805	1,560	4,988	17	
6,030	5,301	3,260	5,091	4,990	8,132	1,580	1,039	770	296	18	
8,080	5,402	11,220	-15,783	23,170	-60,229	4,690	-11,859	2,320	-923	19	
11,780	94,505	7,170	100,295	8,410	100,952	5,510	39,735	1,280	10,485	20	
8,630	45,700	4,000	35,402	14,830	82,072	2,720	18,788	1,850	10,794	21	
6,440	43,714	10,560	62,720	14,370	80,055	3,550	28,900	2,320	11,492	22	
4,370	212,503	4,300	209,872	4,780	218,166	1,670	118,360	470	21,857	23	
1,370	15,325	1,530	27,400	2,110	15,562	180	3,256	110	391	24	
920	7,359	20	-188	540	-1,552	270	2,562	120	-162	25	
										26	
11,970	45,372	2,530	12,141	14,500	58,620	2,730	14,374	4,310	25,031	27	
24,870	86,310	12,550	63,464	26,270	107,680	7,760	30,881	4,500	11,057	28	
151,690	5,431,314	100,020	4,444,503	250,530	9,283,718	59,660	2,400,215	40,090	1,207,802	29	
40,940	88,021	24,100	57,874	60,900	124,756	21,230	52,621	7,870	16,233	30	
56,550	165,819	47,400	198,365	91,810	323,669	24,190	83,845	12,230	29,653	31	
54,340	20,940	24,980	11,009	69,130	28,481	20,990	9,000	12,400	5,176	32	
8,070	20,265	9,470	35,377	17,340	56,393	2,240	4,017	1,040	1,811	33	
36,100	27,761	25,090	53,613	47,990	58,544	17,300	7,705	8,760	3,274	34	
4,360	16,170	3,880	30,929	9,730	49,614	1,610	7,491	1,370	5,428	35	
11,770	43,822	4,790	40,146	14,400	57,839	3,440	13,319	1,990	6,869	36	
8,610	59,483	4,140	55,108	6,250	64,339	4,210	24,924	1,090	9,675	37	
13,060	50,588	3,890	23,566	16,540	80,446	3,240	17,768	4,990	27,423	38	
116,590	492,869	73,750	505,987	177,960	844,080	45,870	220,690	28,570	105,540	39	
151,690	4,924,616	100,020	3,929,447	250,530	8,434,155	59,660	2,174,732	40,090	1,101,068	40	
151,690	978,762	99,790	641,481	250,410	1,610,576	59,660	384,588	40,090	258,847	41	
23,050	80,274	7,110	24,014	20,430	71,051	4,720	16,421	6,950	24,193	42	
20,130	83,190	11,370	48,147	38,090	167,562	8,180	34,863	5,220	20,724	43	
29,000	25,330	24,220	19,846	55,080	46,541	11,270	9,939	7,330	6,293	44	
118,870	61,711	86,090	49,086	215,430	116,237	50,430	28,008	29,530	13,535	45	
114,460	84,516	75,790	59,632	206,620	159,799	48,370	38,596	28,970	19,238	46	
23,510	22,889	6,280	6,074	19,070	18,356	6,840	6,736	7,630	7,403	47	
3,940	16,797	860	3,231	3,630	14,916	1,750	7,839	1,520	6,421	48	
19,950	28,034	18,070	24,703	33,480	38,792	10,910	14,008	4,480	5,572	49	
4,130	9,594	1,630	2,808	4,840	12,702	1,530	2,850	1,530	4,731	50	
8,460	16,272	6,060	11,664	13,280	19,987	3,150	5,768	2,650	1,510	51	
151,690	240,043	99,900	151,896	250,530	388,733	59,660	93,494	40,090	62,676	52	
70,750	41,949	44,560	43,985	89,770	45,596	28,460	16,937	16,410	10,784	53	
30	469	20	88							54	
66,400	10,974	42,190	11,909	82,200	11,653	26,600	4,556	14,950	2,816	55	
151,690	251,016	99,900	163,806	250,530	400,386	59,660	98,050	40,090	65,492	56	
151,690	744,702	100,020	687,171	250,530	1,329,736	59,650	357,172	40,090	147,653	57	
138,300	389,348	92,140	364,544	228,180	696,738	55,740	187,071	35,020	76,582	58	
151,690	1,134,050	100,020	1,051,715	250,530	2,026,474	59,660	544,244	40,090	224,235	59	
9,850	13,876	10,840	9,290	15,960	13,975	5,580	5,383	1,090	1,193	60	
151,690	710,623	100,020	651,145	250,530	1,266,932	59,660	339,955	40,090	141,238	61	
150,760	37,144	99,090	37,625	248,100	66,326	59,290	17,789	39,510	6,931	62	
130	563	140	721	460	1,154	50	203	10	61	63	
17,940	15,628	12,460	12,409	22,300	13,519	7,370	3,655	2,650	1,604	64	
11,740	10,863	7,620	5,639	17,490	14,078	3,440	2,710	2,140	1,552	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 5A (continued)

Taxable Returns by City or Place of Residence

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Ontario (continued)			
		Ontario (suite)			
		North Bay		Oakville	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1 <i>Nombre de déclarations imposables</i>	1	29,390		64,490
Number of non-taxable returns	2 <i>Nombre de déclarations non imposables</i>	2			
Total number of returns	3 <i>Nombre total de déclarations</i>	3	29,390		64,490
Sources of income	Sources de revenu		\$		\$
Employment income	4 <i>Revenus d'emploi</i>	4	23,670	53,080	2,164,947
Commissions (from employment)	5 <i>Commissions (d'emploi)</i>	5	380	2,510	68,868
Other employment income	6 <i>Autres revenus d'emploi</i>	6	880	2,990	23,864
Old Age Security pension	7 <i>Pension de sécurité de la vieillesse</i>	7	3,800	15,740	27,384
CPP or QPP benefits	8 <i>Prestations du RPC ou du RRQ</i>	8	6,120	31,386	55,535
Other pensions or superannuation	9 <i>Autres pensions et pensions de retraite</i>	9	4,900	71,307	149,532
Family Allowance	10 <i>Allocations familiales</i>	10	7,530	15,780	11,733
Unemployment Insurance benefits	11 <i>Prestations d'assurance-chômage</i>	11	5,850	24,780	49,674
Taxable amount of dividends	12 <i>Montant imposable des dividendes</i>	12	2,260	15,840	68,546
Bond interest	13 <i>Intérêts obligataires</i>	13	4,730	3,851	14,194
Bank interest	14 <i>Intérêts bancaires</i>	14	10,810	23,510	75,268
Mortgage interest	15 <i>Intérêts hypothécaires</i>	15	160	1,039	11,978
Income from trusts	16 <i>Revenus de fiducie</i>	16	240	498	2,818
Annuity income	17 <i>Revenus de rentes</i>	17	930	4,174	13,519
Foreign investment income	18 <i>Revenus de placements étrangers</i>	18	560	198	7,594
Net rental income	19 <i>Revenus nets de location</i>	19	2,620	189	-3,825
Taxable capital gains	20 <i>Gains en capital imposables</i>	20	1,510	6,185	52,535
RRSP income	21 <i>Revenu d'un REER</i>	21	1,800	13,857	20,605
Net business income	22 <i>Revenus nets d'entreprise</i>	22	1,480	6,324	35,240
Net professional income	23 <i>Revenus nets de profession libérale</i>	23	860	28,042	91,967
Net commission income	24 <i>Revenus nets de commissions</i>	24	230	2,044	2,429
Net farming income	25 <i>Revenus nets d'agriculture</i>	25		440	118
Net fishing income	26 <i>Revenus nets de pêche</i>	26			
Tax exempt income	27 <i>Revenus non imposables</i>	27	1,510	6,104	8,463
Other income	28 <i>Autres revenus</i>	28	4,590	15,765	61,325
Total income assessed	29 <i>Revenu total établi</i>	29	29,390	975,377	3,014,310
Deductions	Déductions				
RPP contributions	30 <i>Cotisations à un régime de pension agréé</i>	30	8,720	22,714	36,039
RRSP contributions	31 <i>Cotisations à un REER</i>	31	9,960	29,757	116,774
Union and professional dues	32 <i>Cotisations syndicales et professionnelles</i>	32	8,720	3,761	5,643
Child care expenses	33 <i>Frais de garde d'enfants</i>	33	1,140	2,415	19,322
Carrying charges and interest expenses	34 <i>Frais financiers et frais d'intérêts</i>	34	6,360	4,193	27,528
Other employment expenses	35 <i>Autres dépenses d'emploi</i>	35	790	4,137	16,227
Other deductions (from total income)	36 <i>Autres déductions (du revenu total)</i>	36	1,250	4,688	15,750
Capital gains deduction	37 <i>Déduction pour gains en capital</i>	37	1,170	4,642	33,236
Additional deductions (from net income)	38 <i>Déductions supplémentaires (du revenu net)</i>	38	1,680	6,355	14,774
Total deductions (Items 30 to 38)	39 <i>Total des déductions (postes 30 à 38)</i>	39	20,230	82,662	285,292
Taxable income assessed	40 <i>Revenu imposable établi</i>	40	29,390	891,784	2,721,600
Non-refundable tax credits	Crédits d'impôt non remboursables				
Amounts allowed: (41-51)	<i>Montants alloués : (41-51)</i>				
Basic personal amount	41 <i>Montant personnel de base</i>	41	29,390	189,299	415,403
Age amount	42 <i>Montant en raison de l'âge</i>	42	3,800	13,246	25,029
Married or equivalent amount	43 <i>Montant de marié(e) ou l'équivalent</i>	43	4,720	19,432	39,502
Amounts for dependent children	44 <i>Montants pour enfants à charge</i>	44	6,080	5,126	12,314
CPP or QPP contributions	45 <i>Cotisations au RPC ou au RRQ</i>	45	22,720	11,586	30,203
Unemployment Insurance premiums	46 <i>Cotisations à l'assurance-chômage</i>	46	22,410	16,347	39,357
Eligible pension income amount	47 <i>Montant pour revenu de pensions</i>	47	4,910	4,862	8,736
Disability amount	48 <i>Montant pour personnes handicapées</i>	48	810	3,437	6,347
Tuition fees and education amount	49 <i>Frais de scolarité et montant rel. aux études</i>	49	3,940	5,280	8,569
Amounts transferred from spouse	50 <i>Montants transférés du conjoint</i>	50	940	2,533	5,293
Allowable portion of medical expenses	51 <i>Partie déductible des frais médicaux</i>	51	1,940	1,405	6,235
Total tax credits on above amounts	52 <i>Total, créd. d'imp. pour montants ci-dessus</i>	52	29,390	46,465	101,836
Donations allowed: (53-54)	Dons alloués : (53-54)				
Charitable donations	53 <i>Dons de charité</i>	53	9,850	5,853	16,217
Gifts to Canada or a province	54 <i>Dons au Canada ou à une province</i>	54		30	1,136
Total tax credits on donations	55 <i>Total, crédits d'impôt pour les dons</i>	55	8,340	1,511	4,486
Total non-refundable tax credits	56 <i>Total des crédits d'impôt non remboursables</i>	56	29,390	47,975	106,322
Net federal tax	57 <i>Impôt fédéral net</i>	57	29,390	127,234	483,322
Net provincial tax	58 <i>Impôt provincial net</i>	58	25,940	65,988	257,226
Total tax payable	59 <i>Total de l'impôt à payer</i>	59	29,390	193,222	740,547
Social benefits repayment	60 <i>Rembours. de prestations de program. sociaux</i>	60	1,400	931	8,260
Basic federal tax	61 <i>Impôt fédéral de base</i>	61	29,390	121,478	459,864
Federal individual surtax	62 <i>Surtaxe fédérale des particuliers</i>	62	29,080	5,841	26,317
Minimum tax	63 <i>Impôt minimum</i>	63	80	182	648
Dividend tax credit	64 <i>Crédit d'impôt pour dividendes</i>	64	2,160	2,111	9,134
Child tax credit	65 <i>Crédit d'impôt pour enfants</i>	65	2,760	2,218	2,243

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Tableau de base 5A (suite)
Déclarations imposables selon la ville ou le lieu de résidence

Année d'imposition 1992 (en milliers de dollars)

Ontario (continued) Ontario (suite)										I t e m	P o s t e
Oshawa		Ottawa		Peterborough		St. Catharines		Sarnia			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
69,460		182,450		40,130		69,840		36,160		1	
69,460		182,450		40,130		69,840		36,160		2	
	\$		\$		\$		\$		\$	3	
56,240	1,835,426	134,850	4,583,403	27,630	799,401	51,510	1,547,359	27,270	865,979	4	
1,710	20,268	4,300	68,750	830	10,632	1,290	13,160	920	8,271	5	
9,100	22,168	5,980	31,109	1,560	5,440	5,180	17,054	870	1,332	6	
8,870	39,362	34,900	153,115	9,580	41,795	13,840	60,597	5,920	24,607	7	
11,040	56,534	41,570	215,854	11,390	63,534	17,970	98,921	8,350	41,807	8	
8,820	114,854	37,550	699,901	9,150	118,439	14,160	194,912	6,400	78,089	9	
16,980	12,229	26,140	17,846	8,040	6,482	12,930	9,437	7,810	5,692	10	
15,520	73,138	20,710	101,065	7,220	42,980	14,290	73,498	6,450	34,538	11	
5,610	19,762	22,110	130,670	4,850	25,479	7,250	38,858	3,740	15,628	12	
11,810	13,178	40,710	65,195	6,820	10,837	11,920	13,905	6,390	10,613	13	
25,910	72,803	88,140	309,762	18,810	67,182	33,270	93,814	15,790	44,062	14	
840	4,965	4,730	34,875	470	3,201	1,040	4,216	520	4,566	15	
850	2,175	4,810	9,392	380	729	950	1,720	90	41	16	
2,210	7,538	10,450	57,798	3,340	9,524	2,900	10,391	1,750	8,480	17	
1,590	851	6,010	17,102	900	794	1,770	1,909	810	571	18	
5,650	-4,549	12,550	3,331	2,480	1,771	4,400	5,269	2,190	-245	19	
3,080	16,019	11,860	138,151	2,060	20,919	2,550	34,943	1,310	12,085	20	
2,630	10,167	6,450	50,938	2,390	13,410	3,180	19,258	3,070	17,769	21	
3,130	17,494	7,450	66,340	2,100	17,038	2,580	17,165	1,470	8,860	22	
630	37,991	8,820	329,047	920	51,204	1,250	67,639	330	42,629	23	
280	4,067	590	9,406	190	4,052	340	2,937	310	6,876	24	
60	-275	390	-515	350	989	170	2,581	200	518	25	
6,690	20,681	7,470	26,389	2,160	6,369	7,510	24,487	3,670	17,597	26	
10,020	25,425	22,930	98,698	5,700	16,902	11,040	36,894	6,090	20,141	27	
69,460	2,422,269	182,450	7,217,620	40,130	1,339,101	69,840	2,390,925	36,160	1,270,506	28	
18,940	36,598	66,340	162,852	8,900	19,551	14,300	29,461	8,440	18,645	29	
21,460	58,117	66,980	236,903	12,490	43,543	25,100	75,041	12,160	40,170	30	
29,490	12,482	58,700	23,293	13,310	5,357	23,330	9,811	11,910	5,490	31	
4,100	9,896	6,370	18,335	1,230	2,652	3,040	8,636	1,080	2,816	32	
13,870	8,094	51,860	31,874	9,770	7,605	15,370	8,793	7,990	6,359	33	
2,210	10,096	3,520	17,091	1,550	8,616	1,060	4,512	1,120	4,607	34	
3,720	16,433	13,090	52,781	2,420	10,775	4,020	15,718	2,250	11,980	35	
2,290	12,048	8,400	74,190	1,780	15,138	2,110	29,171	960	9,539	36	
7,530	22,247	9,190	37,648	2,420	7,703	8,380	29,343	3,940	19,831	37	
51,990	186,012	138,170	654,968	28,520	120,942	51,660	210,486	25,440	119,436	38	
69,460	2,233,590	182,450	6,542,384	40,130	1,217,023	69,840	2,177,878	36,160	1,148,607	39	
69,460	448,326	182,340	1,176,890	40,130	259,092	69,840	450,855	36,160	233,425	40	
8,960	31,192	35,400	123,277	9,670	33,685	13,960	48,605	5,980	20,819	41	
11,060	47,153	19,930	84,649	6,070	22,702	10,120	40,394	5,500	24,580	42	
14,050	11,772	23,100	18,706	6,550	6,495	10,450	9,219	7,450	5,896	43	
55,720	30,536	136,480	73,542	27,140	13,715	50,190	25,481	26,640	13,153	44	
54,820	43,349	130,030	100,745	25,920	18,133	48,420	34,773	26,270	18,292	45	
9,000	8,879	39,360	38,676	9,560	9,143	14,590	14,172	6,890	6,697	46	
1,470	6,184	6,300	26,676	770	3,293	2,750	11,632	550	2,307	47	
8,360	8,439	28,370	35,298	4,200	6,164	8,030	10,202	4,010	5,708	48	
2,460	8,037	7,000	17,951	2,120	5,360	3,210	9,451	1,110	2,651	49	
1,910	3,610	13,040	29,069	1,990	2,949	3,300	3,244	2,290	1,840	50	
69,460	110,361	182,450	293,503	40,130	64,985	69,840	111,979	36,160	57,021	51	
31,610	16,588	85,730	58,087	20,680	16,205	34,350	24,363	15,850	11,185	52	
		250	376	10	2					53	
29,680	4,254	80,270	15,317	19,510	4,298	32,550	6,386	14,850	2,944	54	
69,460	114,615	182,450	308,820	40,130	69,283	69,840	118,365	36,160	59,965	55	
69,460	331,166	182,450	1,058,275	40,130	171,085	69,840	314,147	35,860	170,878	56	
63,410	172,012	166,930	543,469	36,070	88,901	64,200	164,185	32,130	89,274	57	
69,460	503,178	182,450	1,601,744	40,130	259,986	69,840	478,332	36,160	260,152	58	
3,670	2,760	14,230	20,683	2,090	1,957	3,690	4,149	2,450	2,462	59	
69,460	316,447	182,450	1,000,924	40,130	163,343	69,840	300,780	36,160	166,654	60	
69,160	15,323	181,770	53,300	39,490	8,045	69,400	14,883	35,640	8,292	61	
20	115	220	777	10	118	130	288	20	86	62	
5,180	2,632	21,880	17,411	4,780	3,394	6,940	5,177	3,210	2,081	63	
5,140	4,338	8,280	7,458	3,030	2,777	4,550	3,543	2,020	1,220	64	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 5A (continued)

Taxable Returns by City or Place of Residence

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Ontario (continued) Ontario (suite)			
		Sault Ste. Marie		Sudbury	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	39,940		46,060	
Number of non-taxable returns	2				
Total number of returns	3	39,940		46,060	
Sources of income	Sources de revenu		\$		\$
Employment income	4	28,800	807,094	33,980	1,119,529
Commissions (from employment)	5	780	19,573	1,080	7,582
Other employment income	6	1,510	6,488	2,130	7,845
Old Age Security pension	7	7,240	29,191	8,340	36,241
CPP or QPP benefits	8	10,580	58,988	11,620	66,080
Other pensions or superannuation	9	9,710	108,892	9,450	99,915
Family Allowance	10	8,110	6,006	8,100	5,791
Unemployment Insurance benefits	11	9,440	63,624	7,620	42,704
Taxable amount of dividends	12	3,090	11,517	5,910	27,225
Bond interest	13	5,410	4,767	6,510	11,218
Bank interest	14	17,630	47,848	21,000	72,740
Mortgage interest	15	640	1,892	490	2,967
Income from trusts	16	220	50	350	542
Annuity income	17	1,160	2,792	1,680	17,889
Foreign investment income	18	750	299	310	565
Net rental income	19	2,000	3,983	3,030	1,518
Taxable capital gains	20	1,340	7,255	1,620	22,679
RRSP income	21	3,240	18,311	3,020	20,525
Net business income	22	1,450	-1,013	1,430	6,211
Net professional income	23	420	36,187	630	72,608
Net commission income	24	150	662	250	4,680
Net farming income	25			70	539
Net fishing income	26				
Tax exempt income	27	5,200	23,527	3,910	11,603
Other income	28	7,330	14,151	8,360	15,401
Total income assessed	29	39,940	1,272,081	46,060	1,674,595
Deductions	Déductions				
RPP contributions	30	10,790	23,720	10,390	25,305
RRSP contributions	31	13,260	35,861	15,430	60,680
Union and professional dues	32	17,390	6,517	14,850	7,353
Child care expenses	33	1,210	1,843	2,110	4,984
Carrying charges and interest expenses	34	8,760	5,917	9,750	6,168
Other employment expenses	35	1,570	6,177	790	3,218
Other deductions (from total income)	36	3,260	6,816	3,610	12,866
Capital gains deduction	37	860	5,223	1,190	16,980
Additional deductions (from net income)	38	5,800	25,370	4,690	13,306
Total deductions (Items 30 to 38)	39	32,320	117,444	33,530	150,861
Taxable income assessed	40	39,940	1,153,827	46,060	1,520,612
Non-refundable tax credits	Crédits d'impôt non remboursables ,				
Amounts allowed: (41-51)	Montants alloués : (41-51)				
Basic personal amount	41	39,940	257,833	46,060	297,328
Age amount	42	7,370	25,662	8,520	29,674
Married or equivalent amount	43	6,670	28,555	6,720	26,848
Amounts for dependent children	44	7,120	6,086	6,870	6,053
CPP or QPP contributions	45	27,460	13,710	33,080	16,875
Unemployment Insurance premiums	46	28,070	19,871	32,570	23,078
Eligible pension income amount	47	9,340	9,214	9,560	9,411
Disability amount	48	1,400	5,461	2,130	9,185
Tuition fees and education amount	49	5,860	9,689	7,090	8,678
Amounts transferred from spouse	50	2,020	5,214	1,700	5,158
Allowable portion of medical expenses	51	760	613	2,350	3,450
Total tax credits on above amounts	52	39,940	65,125	46,060	74,302
Donations allowed: (53-54)	Dons alloués : (53-54)				
Charitable donations	53	17,810	8,378	19,330	9,553
Gifts to Canada or a province	54	100	52		
Total tax credits on donations	55	16,690	2,133	18,140	2,423
Total non-refundable tax credits	56	39,940	67,257	46,060	76,725
Net federal tax	57	39,940	157,137	46,060	238,188
Net provincial tax	58	36,530	81,510	41,740	125,009
Total tax payable	59	39,940	238,647	46,060	363,197
Social benefits repayment	60	1,220	1,401	2,990	3,122
Basic federal tax	61	39,940	150,363	46,060	226,126
Federal individual surtax	62	39,930	7,273	45,330	12,163
Minimum tax	63			100	191
Dividend tax credit	64	2,880	1,534	5,860	3,627
Child tax credit	65	2,130	1,624	1,490	1,295

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Déclarations imposables selon la ville ou le lieu de résidence

Année d'imposition 1992 (en milliers de dollars)

Ontario (concluded) Ontario (fin)								Manitoba Manitoba		I t o e s t e
Thunder Bay		Toronto (Metro-Métro)		Windsor		Total		Brandon		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
69,720		1,163,960		100,330		5,178,110		22,220		1
69,720		1,163,960		100,330		5,178,110		22,220		2
	\$		\$		\$		\$		\$	3
53,710	1,674,120	900,830	29,225,837	77,370	2,444,814	4,047,800	128,895,013	16,890	416,967	4
1,480	25,336	31,680	724,823	1,120	42,364	137,390	2,481,659	1,050	9,210	5
2,570	8,262	55,490	292,944	5,480	25,326	234,920	1,040,987	980	1,278	6
10,720	46,360	163,670	711,577	17,540	76,481	697,520	3,025,228	4,040	17,430	7
14,980	87,974	200,530	1,086,669	21,960	116,200	916,220	4,907,617	5,330	26,813	8
12,600	132,048	137,600	1,537,241	17,550	181,218	689,170	8,358,841	3,780	34,584	9
13,290	9,046	193,880	130,334	20,230	15,522	1,116,170	804,324	4,380	2,907	10
14,270	79,281	187,400	1,074,065	19,880	74,621	912,560	4,724,786	3,360	11,913	11
7,250	32,003	141,350	1,168,137	8,300	39,705	540,020	3,236,030	2,190	8,941	12
12,880	13,519	214,500	420,002	14,310	23,666	897,570	1,217,684	3,930	4,478	13
33,150	81,164	550,090	2,055,390	45,800	165,457	2,318,680	7,181,003	9,480	29,587	14
270	1,811	33,030	317,975	1,380	7,312	107,450	787,720	100	200	15
1,130	1,405	24,710	102,995	1,140	1,888	81,440	216,442	470	619	16
2,230	8,852	38,740	218,278	4,830	21,144	180,150	793,661	1,300	5,666	17
1,360	503	36,480	92,297	2,570	2,560	119,560	204,538	120	8	18
5,140	8,746	109,980	-144,218	5,950	8,404	386,960	-294,787	1,670	5,754	19
3,700	30,502	63,720	851,254	4,280	39,099	267,020	3,156,971	1,540	11,770	20
3,700	22,918	57,250	377,072	4,110	20,939	264,900	1,577,118	980	3,848	21
2,660	26,405	64,860	391,626	2,960	14,989	307,540	2,085,858	1,300	7,533	22
1,670	83,492	43,790	2,214,916	1,540	102,524	123,240	6,096,103	380	21,152	23
170	4,484	8,380	107,245	860	17,807	35,270	452,389	170	2,312	24
160	3,429	1,770	-10,792	60	446	79,080	357,301	1,020	3,560	25
100	739	70	146			380	5,217			26
6,940	36,527	73,350	296,802	9,550	36,461	378,240	1,399,704	1,170	4,438	27
10,150	22,897	138,760	495,665	20,270	54,085	695,980	2,356,012	2,900	8,598	28
69,720	2,441,823	1,163,960	43,738,279	100,330	3,533,030	5,178,110	185,067,418	22,220	639,565	29
20,700	45,390	245,960	509,001	19,720	42,065	1,259,190	2,685,379	6,660	11,256	30
26,160	79,423	414,880	1,496,317	30,940	104,774	1,816,690	6,028,449	6,950	18,207	31
30,400	13,249	303,210	122,070	37,920	16,605	1,558,670	636,346	7,050	2,386	32
2,370	4,033	52,990	170,317	2,490	6,367	237,940	653,922	1,330	2,735	33
13,490	6,234	262,260	424,109	19,060	6,440	1,128,760	1,074,514	6,510	4,316	34
1,870	5,941	33,590	176,262	1,700	8,640	162,120	777,256	1,360	4,567	35
4,540	12,668	56,390	275,838	7,960	25,715	296,060	1,184,826	1,890	4,152	36
3,110	27,796	44,610	449,002	3,750	32,858	199,270	2,133,016	1,340	10,604	37
7,460	37,704	87,740	403,359	11,200	44,785	446,410	1,757,180	1,360	5,665	38
53,310	232,438	810,780	4,026,277	72,890	288,251	3,760,410	16,930,887	17,150	63,888	39
69,720	2,207,185	1,163,960	39,676,467	100,330	3,239,131	5,178,100	167,905,853	22,220	574,963	40
69,720	449,488	1,163,560	7,494,629	100,330	646,823	5,176,900	33,382,754	22,220	143,465	41
10,830	37,714	166,990	580,323	17,760	61,847	709,400	2,467,823	4,040	14,067	42
8,890	37,385	155,280	693,568	13,740	55,021	745,200	3,167,784	3,190	11,621	43
12,220	9,626	165,230	134,557	17,520	16,567	968,260	834,702	3,620	2,880	44
53,890	28,593	901,380	474,682	74,020	38,820	4,056,980	2,140,011	16,720	7,925	45
51,760	38,161	856,540	629,594	72,480	53,099	3,845,370	2,855,526	15,480	10,273	46
12,390	12,261	144,400	140,392	18,590	18,002	715,550	698,490	3,970	3,925	47
1,560	7,052	22,800	97,161	2,490	10,494	112,710	478,259	550	2,311	48
8,860	9,141	163,040	189,423	12,670	18,460	646,120	772,619	3,020	4,384	49
2,280	6,394	23,960	58,424	4,490	12,050	142,010	377,697	960	3,196	50
3,190	3,680	68,630	146,119	5,210	7,414	283,590	446,510	1,360	1,683	51
69,720	108,863	1,163,770	1,814,303	100,330	159,978	5,177,560	8,116,603	22,220	35,305	52
27,840	14,587	454,010	393,176	46,530	29,918	2,139,890	1,451,682	11,350	4,810	53
		1,030	9,252	10		3,020	15,393			54
26,160	3,728	428,470	108,067	43,660	7,752	1,993,570	385,657	9,940	1,226	55
69,720	112,591	1,163,770	1,922,370	100,330	167,731	5,177,570	8,502,260	22,220	36,531	56
69,720	327,954	1,163,940	6,329,666	99,920	480,027	5,176,850	25,611,801	22,180	73,496	57
64,120	171,161	1,044,190	3,341,016	90,380	252,027	4,659,840	13,389,900	20,200	46,230	58
69,720	499,115	1,163,960	9,670,682	100,330	732,054	5,178,110	39,001,701	22,220	119,726	59
2,760	2,429	56,380	80,023	6,000	5,865	303,900	321,338	540	714	60
69,720	312,959	1,163,960	6,010,664	100,330	467,237	5,178,000	24,410,319	22,180	70,202	61
69,520	15,637	1,151,530	341,889	98,930	23,339	5,128,260	1,281,651	21,460	3,475	62
50	250	1,060	5,121	40	143	5,830	21,819			63
7,240	4,263	136,610	155,660	7,920	5,290	520,200	431,147	1,950	1,191	64
2,430	1,924	72,900	59,568	5,690	4,913	346,170	283,955	1,680	1,150	65

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 5A (continued)

Taxable Returns by City or Place of Residence

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Manitoba (concluded)			
		Manitoba (fin)			
		Winnipeg		Total	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1 <i>Nombre de déclarations imposables</i>	328,480		515,670	
Number of non-taxable returns	2 <i>Nombre de déclarations non imposables</i>				
Total number of returns	3 <i>Nombre total de déclarations</i>	328,480		515,670	
Sources of income	Sources de revenu		\$		\$
Employment income	4 <i>Revenus d'emploi</i>	260,480	7,197,832	398,280	10,640,053
Commissions (from employment)	5 <i>Commissions (d'emploi)</i>	10,160	139,287	14,400	180,491
Other employment income	6 <i>Autres revenus d'emploi</i>	14,300	60,387	20,300	80,141
Old Age Security pension	7 <i>Pension de sécurité de la vieillesse</i>	46,730	203,192	73,700	319,486
CPP or QPP benefits	8 <i>Prestations du RPC ou du RRQ</i>	61,260	317,630	95,740	487,881
Other pensions or superannuation	9 <i>Autres pensions et pensions de retraite</i>	45,440	532,287	69,110	726,412
Family Allowance	10 <i>Allocations familiales</i>	68,940	49,707	118,780	89,425
Unemployment Insurance benefits	11 <i>Prestations d'assurance-chômage</i>	52,300	226,516	87,800	389,346
Taxable amount of dividends	12 <i>Montant imposable des dividendes</i>	29,850	157,224	47,580	198,120
Bond interest	13 <i>Intérêts obligataires</i>	74,160	94,995	105,640	137,076
Bank interest	14 <i>Intérêts bancaires</i>	135,150	352,486	223,130	604,558
Mortgage interest	15 <i>Intérêts hypothécaires</i>	3,080	17,050	5,010	23,052
Income from trusts	16 <i>Revenus de fiducie</i>	4,570	5,116	7,930	8,804
Annuity income	17 <i>Revenus de rentes</i>	14,090	52,491	23,800	83,892
Foreign investment income	18 <i>Revenus de placements étrangers</i>	6,890	4,939	9,500	5,761
Net rental income	19 <i>Revenus nets de location</i>	15,340	16,416	28,210	48,709
Taxable capital gains	20 <i>Gains en capital imposables</i>	16,610	99,698	29,200	186,624
RRSP income	21 <i>Revenu d'un REER</i>	18,670	96,841	26,850	132,098
Net business income	22 <i>Revenus nets d'entreprise</i>	18,830	102,006	33,610	206,836
Net professional income	23 <i>Revenus nets de profession libérale</i>	8,320	326,541	10,680	411,471
Net commission income	24 <i>Revenus nets de commissions</i>	2,140	15,259	3,520	33,183
Net farming income	25 <i>Revenus nets d'agriculture</i>	2,940	3,462	28,630	158,060
Net fishing income	26 <i>Revenus nets de pêche</i>			570	1,496
Tax exempt income	27 <i>Revenus non imposables</i>	19,370	47,318	30,560	74,581
Other income	28 <i>Autres revenus</i>	47,000	135,474	76,370	195,859
Total income assessed	29 <i>Revenu total établi</i>	328,480	10,254,151	515,670	15,423,413
Deductions	Déductions				
RPP contributions	30 <i>Cotisations à un régime de pension agréé</i>	114,140	198,209	169,810	287,954
RRSP contributions	31 <i>Cotisations à un REER</i>	126,320	358,249	189,080	528,257
Union and professional dues	32 <i>Cotisations syndicales et professionnelles</i>	121,520	44,404	178,830	65,309
Child care expenses	33 <i>Frais de garde d'enfants</i>	17,760	33,511	26,400	52,418
Carrying charges and interest expenses	34 <i>Frais financiers et frais d'intérêts</i>	98,180	36,312	136,460	47,409
Other employment expenses	35 <i>Autres dépenses d'emploi</i>	9,770	43,224	15,350	63,003
Other deductions (from total income)	36 <i>Autres déductions (du revenu total)</i>	19,030	56,239	29,800	85,925
Capital gains deduction	37 <i>Déduction pour gains en capital</i>	13,040	73,687	24,260	152,500
Additional deductions (from net income)	38 <i>Déductions supplémentaires (du revenu net)</i>	23,640	68,616	55,980	180,417
Total deductions (Items 30 to 38)	39 <i>Total des déductions (postes 30 à 38)</i>	260,440	912,449	399,530	1,463,193
Taxable income assessed	40 <i>Revenu imposable établi</i>	328,300	9,329,018	515,400	13,942,660
Non-refundable tax credits	Crédits d'impôt non remboursables				
Amounts allowed: (41-51)	Montants alloués : (41-51)				
Basic personal amount	41 <i>Montant personnel de base</i>	328,480	2,119,460	515,660	3,327,521
Age amount	42 <i>Montant en raison de l'âge</i>	46,770	162,850	73,930	257,435
Married or equivalent amount	43 <i>Montant de marié(e) ou l'équivalent</i>	43,870	165,985	76,530	293,234
Amounts for dependent children	44 <i>Montants pour enfants à charge</i>	58,180	50,106	102,120	94,131
CPP or QPP contributions	45 <i>Cotisations au RPC ou au RRQ</i>	259,520	128,680	405,570	198,397
Unemployment Insurance premiums	46 <i>Cotisations à l'assurance-chômage</i>	248,750	174,589	377,020	259,039
Eligible pension income amount	47 <i>Montant pour revenu de pensions</i>	46,810	45,387	71,590	69,558
Disability amount	48 <i>Montant pour personnes handicapées</i>	7,790	32,952	10,820	45,888
Tuition fees and education amount	49 <i>Frais de scolarité et montant rel. aux études</i>	47,930	56,593	65,090	79,642
Amounts transferred from spouse	50 <i>Montants transférés du conjoint</i>	10,910	27,077	17,060	42,110
Allowable portion of medical expenses	51 <i>Partie déductible des frais médicaux</i>	21,190	23,614	33,880	34,024
Total tax credits on above amounts	52 <i>Total, créd. d'imp. pour montants ci-dessus</i>	328,480	509,782	515,660	802,123
Donations allowed: (53-54)	Dons alloués : (53-54)				
Charitable donations	53 <i>Dons de charité</i>	155,560	95,050	242,020	153,411
Gifts to Canada or a province	54 <i>Dons au Canada ou à une province</i>	30	191	40	192
Total tax credits on donations	55 <i>Total, crédits d'impôt pour les dons</i>	142,870	24,868	222,800	40,185
Total non-refundable tax credits	56 <i>Total des crédits d'impôt non remboursables</i>	328,480	534,650	515,660	842,308
Net federal tax	57 <i>Impôt fédéral net</i>	326,830	1,289,707	513,440	1,851,084
Net provincial tax	58 <i>Impôt provincial net</i>	304,950	813,563	469,600	1,164,981
Total tax payable	59 <i>Total de l'impôt à payer</i>	328,480	2,103,270	515,670	3,016,065
Social benefits repayment	60 <i>Rembours. de prestations de program. sociaux</i>	11,740	12,940	16,640	18,073
Basic federal tax	61 <i>Impôt fédéral de base</i>	326,830	1,229,869	513,440	1,770,553
Federal individual surtax	62 <i>Surtaxe fédérale des particuliers</i>	324,400	61,845	507,600	87,142
Minimum tax	63 <i>Impôt minimum</i>	290	716	470	1,420
Dividend tax credit	64 <i>Crédit d'impôt pour dividendes</i>	28,950	20,937	45,960	26,380
Child tax credit	65 <i>Crédit d'impôt pour enfants</i>	28,410	22,281	48,030	39,682

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Déclarations imposables selon la ville ou le lieu de résidence

Année d'imposition 1992 (en milliers de dollars)

Saskatchewan Saskatchewan						Alberta Alberta				I t e m	P o s t e
Regina		Saskatoon		Total		Calgary		Edmonton			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
93,490		91,930		443,890		387,830		314,960		1	
93,490		91,930		443,890		387,830		314,960		2	
	\$		\$		\$		\$		\$	3	
74,730	2,143,928	72,300	2,006,296	322,460	8,211,701	321,350	10,245,686	260,580	7,516,025	4	
2,430	34,958	2,780	38,531	9,540	114,579	13,310	229,475	12,430	157,274	5	
2,930	8,873	3,230	9,986	15,360	51,323	25,350	91,797	11,980	51,889	6	
11,870	52,030	12,360	53,560	73,590	321,550	32,770	141,866	31,650	138,431	7	
14,930	79,491	15,340	73,421	90,430	436,469	43,710	225,049	44,560	243,389	8	
12,540	162,284	11,500	120,298	58,520	574,703	33,220	462,664	33,640	431,856	9	
21,700	17,297	21,370	16,300	109,560	89,509	85,940	61,793	65,730	47,955	10	
12,630	57,263	16,110	82,794	73,200	330,984	64,920	335,000	58,580	304,884	11	
10,210	32,382	9,150	46,810	42,370	163,613	64,600	358,823	42,980	251,683	12	
23,320	31,933	17,540	28,219	83,360	124,518	66,980	112,482	57,230	95,675	13	
42,170	121,668	39,570	115,222	216,600	738,054	158,640	415,170	129,600	356,206	14	
790	1,942	950	3,001	3,880	14,511	6,430	36,396	3,790	23,118	15	
1,500	1,231	1,120	1,353	5,720	10,929	5,540	8,935	2,750	4,332	16	
3,490	10,422	3,590	16,737	22,630	93,244	10,610	56,505	9,400	45,984	17	
2,420	1,280	1,900	867	6,300	4,938	10,570	20,343	5,460	9,751	18	
5,380	12,560	4,850	5,167	26,940	47,217	21,850	28,610	14,530	25,597	19	
6,870	19,959	6,380	38,729	33,070	213,415	26,970	290,575	15,270	151,132	20	
4,600	25,563	5,450	22,459	23,180	110,995	27,090	164,435	19,150	87,521	21	
6,100	47,779	6,010	50,561	33,310	247,775	26,410	220,649	17,080	98,344	22	
2,160	102,318	2,780	95,868	7,630	313,446	13,650	414,066	7,510	187,328	23	
680	10,822	980	13,661	4,350	35,849	3,970	51,625	1,300	21,204	24	
2,730	2,185	2,820	7,549	67,300	427,978	3,160	-507	2,810	4,202	25	
				290	-475			100	-51	26	
6,340	31,782	5,240	20,303	29,940	108,910	17,200	54,622	23,830	83,192	27	
12,180	39,094	14,240	48,943	64,450	178,011	59,290	298,807	37,260	129,932	28	
93,490	3,049,044	91,930	2,916,636	443,890	12,963,746	387,830	14,324,857	314,960	10,466,854	29	
35,240	63,167	28,150	51,547	126,310	212,428	84,080	151,381	85,600	155,705	30	
39,630	108,947	36,920	103,858	164,290	458,293	166,190	575,652	121,810	375,975	31	
34,190	14,419	32,410	13,888	131,650	52,714	101,080	36,229	99,840	37,530	32	
5,650	14,269	6,230	13,801	21,400	42,916	22,710	60,234	14,490	38,991	33	
26,030	8,947	24,300	8,535	99,880	33,472	92,500	57,464	77,240	27,992	34	
2,280	10,881	3,150	11,720	11,090	39,972	12,620	51,791	10,110	40,991	35	
6,110	16,837	7,180	22,502	34,200	84,172	28,910	133,597	19,800	62,222	36	
5,740	15,493	5,440	29,250	28,560	187,200	20,220	191,986	12,760	109,249	37	
7,080	40,292	6,300	23,456	45,180	179,709	23,020	91,646	27,000	94,339	38	
75,340	293,251	70,710	278,556	329,870	1,290,877	282,670	1,349,980	231,510	942,993	39	
93,400	2,751,914	91,930	2,634,642	443,750	11,659,136	387,830	12,952,261	314,960	9,513,920	40	
93,370	602,741	91,930	593,471	443,770	2,864,804	387,270	2,497,113	314,810	2,028,738	41	
11,920	41,512	12,370	43,086	74,110	258,037	33,900	117,763	32,590	113,173	42	
12,000	48,971	13,160	54,973	68,850	283,709	50,300	209,786	39,520	152,697	43	
19,090	18,027	18,730	17,060	96,550	97,996	72,670	62,354	56,550	50,826	44	
74,930	38,201	72,300	36,113	336,920	163,788	327,370	168,693	257,400	127,774	45	
70,480	51,069	67,540	47,363	295,520	196,043	300,950	217,198	244,380	169,937	46	
12,240	11,863	12,050	11,294	62,720	60,035	33,790	33,245	34,770	34,092	47	
2,470	10,930	1,600	6,797	8,360	35,897	6,410	27,438	6,320	27,087	48	
11,650	14,244	12,250	16,512	48,190	62,771	53,900	55,239	44,560	48,912	49	
2,490	6,083	2,530	6,013	16,040	41,466	8,810	18,553	9,540	22,191	50	
5,660	7,116	4,840	5,826	37,200	43,144	23,670	31,517	17,240	18,262	51	
93,490	145,216	91,930	142,896	443,890	700,157	387,370	587,181	314,810	477,287	52	
39,740	25,109	36,650	29,770	186,890	131,864	159,860	102,277	124,360	85,661	53	
		10	1	160	9	50	3,346	110	1,101	54	
36,040	6,579	33,620	7,931	171,800	34,628	142,330	28,016	114,210	22,994	55	
93,490	151,796	91,930	150,826	443,890	734,785	387,480	615,197	314,810	500,281	56	
92,120	393,698	90,980	368,400	435,070	1,508,909	387,760	2,048,124	314,950	1,390,025	57	
89,520	245,852	89,330	230,623	418,840	953,398	345,330	962,495	277,930	651,301	58	
93,490	639,550	91,930	599,023	443,890	2,462,308	387,830	3,010,618	314,960	2,041,327	59	
4,040	4,394	3,590	3,624	15,250	17,060	25,820	25,400	14,510	14,780	60	
92,120	376,117	91,000	351,540	435,190	1,451,002	387,800	1,948,971	314,950	1,325,068	61	
90,660	18,926	90,360	17,949	426,870	70,850	384,340	106,417	312,110	68,328	62	
70	245	60	208	240	753	710	2,913	230	838	63	
9,980	4,312	8,920	6,236	41,100	21,791	61,480	47,806	42,150	33,533	64	
8,410	6,906	8,280	7,320	46,370	42,865	26,560	21,125	26,150	21,021	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 5A (continued)

Taxable Returns by City or Place of Residence

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Alberta (concluded) Alberta (fin)		British Columbia Colombie-Britannique	
		Total		Kelowna	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	1,253,860		47,700	
Number of non-taxable returns	2				
Total number of returns	3	1,253,860		47,700	
Sources of income	Sources de revenu		\$		\$
Employment income	4 Revenus d'emploi	1,022,300	30,796,222	33,450	886,522
Commissions (from employment)	5 Commissions (d'emploi)	38,020	573,959	2,000	48,522
Other employment income	6 Autres revenus d'emploi	64,190	271,775	1,930	1,339
Old Age Security pension	7 Pension de sécurité de la vieillesse	117,550	511,089	8,720	38,927
CPP or QPP benefits	8 Prestations du RPC ou du RRQ	160,790	837,878	10,630	53,456
Other pensions or superannuation	9 Autres pensions et pensions de retraite	108,810	1,353,987	7,730	78,774
Family Allowance	10 Allocations familiales	309,040	235,502	7,480	5,523
Unemployment Insurance benefits	11 Prestations d'assurance-chômage	217,910	1,108,357	9,180	43,856
Taxable amount of dividends	12 Montant imposable des dividendes	176,080	930,287	5,760	35,067
Bond interest	13 Intérêts obligataires	207,690	325,860	7,620	9,058
Bank interest	14 Intérêts bancaires	516,190	1,433,603	23,570	78,533
Mortgage interest	15 Intérêts hypothécaires	14,870	76,364	1,120	5,152
Income from trusts	16 Revenus de fiducie	13,870	20,065	830	1,887
Annuity income	17 Revenus de rentes	36,060	167,032	3,170	12,345
Foreign investment income	18 Revenus de placements étrangers	23,800	37,211	510	1,024
Net rental income	19 Revenus nets de location	71,550	123,415	3,650	14,349
Taxable capital gains	20 Gains en capital imposables	72,410	793,707	2,990	61,030
RRSP income	21 Revenu d'un REER	75,540	387,316	4,010	31,186
Net business income	22 Revenus nets d'entreprise	88,620	686,306	4,070	47,395
Net professional income	23 Revenus nets de profession libérale	29,870	803,528	620	38,182
Net commission income	24 Revenus nets de commissions	8,430	103,471	970	16,441
Net farming income	25 Revenus nets d'agriculture	65,640	231,262	670	2,902
Net fishing income	26 Revenus nets de pêche	210	-50		
Tax exempt income	27 Revenus non imposables	73,880	236,666	4,600	12,160
Other income	28 Autres revenus	170,800	689,010	5,970	19,347
Total income assessed	29 Revenu total établi	1,253,860	42,733,820	47,700	1,542,980
Deductions	Déductions				
RPP contributions	30 Cotisations à un régime de pension agréé	300,960	547,698	7,460	13,741
RRSP contributions	31 Cotisations à un REER	496,460	1,590,882	16,190	58,716
Union and professional dues	32 Cotisations syndicales et professionnelles	343,310	128,035	10,730	4,816
Child care expenses	33 Frais de garde d'enfants	59,260	147,772	1,420	3,224
Carrying charges and interest expenses	34 Frais financiers et frais d'intérêts	269,690	120,418	14,370	4,864
Other employment expenses	35 Autres dépenses d'emploi	39,510	161,232	1,490	9,003
Other deductions (from total income)	36 Autres déductions (du revenu total)	85,830	310,723	3,800	10,387
Capital gains deduction	37 Déduction pour gains en capital	57,870	606,816	2,500	47,918
Additional deductions (from net income)	38 Déductions supplémentaires (du revenu net)	133,760	459,659	5,220	14,669
Total deductions (Items 30 to 38)	39 Total des déductions (postes 30 à 38)	916,130	4,073,235	33,560	167,338
Taxable income assessed	40 Revenu imposable établi	1,253,860	38,604,118	47,700	1,373,830
Non-refundable tax credits	Crédits d'impôt non remboursables				
Amounts allowed: (41-51)	Montants alloués : (41-51)				
Basic personal amount	41 Montant personnel de base	1,253,130	8,081,840	47,690	307,912
Age amount	42 Montant en raison de l'âge	120,110	417,658	9,310	32,421
Married or equivalent amount	43 Montant de marié(e) ou l'équivalent	184,770	752,987	4,950	20,836
Amounts for dependent children	44 Montants pour enfants à charge	267,120	248,613	6,430	5,522
CPP or QPP contributions	45 Cotisations au RPC ou au RRQ	1,043,970	529,987	34,590	16,843
Unemployment Insurance premiums	46 Cotisations à l'assurance-chômage	950,290	671,940	30,860	19,272
Eligible pension income amount	47 Montant pour revenu de pensions	113,800	111,346	8,020	7,895
Disability amount	48 Montant pour personnes handicapées	22,730	97,539	440	1,841
Tuition fees and education amount	49 Frais de scolarité et montant rel. aux études	157,510	166,505	5,150	5,060
Amounts transferred from spouse	50 Montants transférés du conjoint	32,970	74,930	1,530	3,942
Allowable portion of medical expenses	51 Partie déductible des frais médicaux	76,420	84,411	3,800	3,172
Total tax credits on above amounts	52 Total, créd. d'imp. pour montants ci-dessus	1,253,250	1,918,677	47,690	72,250
Donations allowed: (53-54)	Dons alloués : (53-54)				
Charitable donations	53 Dons de charité	492,400	347,545	14,190	14,097
Gifts to Canada or a province	54 Dons au Canada ou à une province	360	5,003	10	11
Total tax credits on donations	55 Total, crédits d'impôt pour les dons	445,290	93,707	12,670	3,831
Total non-refundable tax credits	56 Total des crédits d'impôt non remboursables	1,253,360	2,012,384	47,690	76,081
Net federal tax	57 Impôt fédéral net	1,253,770	5,710,377	47,690	196,981
Net provincial tax	58 Impôt provincial net	1,105,320	2,678,383	47,420	100,052
Total tax payable	59 Total de l'impôt à payer	1,253,860	8,388,759	47,700	297,033
Social benefits repayment	Rembours. de prestations de program. sociaux				
Basic federal tax	60 Impôt fédéral de base	72,960	69,666	1,700	1,866
Federal individual surtax	61 Surtaxe fédérale des particuliers	1,253,830	5,448,171	47,700	187,554
Minimum tax	62 Impôt minimum	1,239,880	281,189	46,870	9,901
Dividend tax credit	63 Crédit d'impôt pour dividendes	1,790	6,303	120	652
Child tax credit	64 Crédit d'impôt pour enfants	170,660	123,936	5,650	4,672
	65	107,600	91,225	2,440	1,586

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Déclarations imposables selon la ville ou le lieu de résidence

Année d'imposition 1992 (en milliers de dollars)

British Columbia (concluded) Colombie-Britannique (fin)										I t e s t e
Nanaimo		Prince George		Vancouver		Victoria		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
31,850		41,130		260,010		144,140		1,722,580		
31,850		41,130		260,010		144,140		1,722,580		
	\$		\$		\$		\$		\$	
23,240	671,957	37,980	1,201,517	199,340	5,811,045	100,850	2,951,808	1,324,720	39,607,882	
940	17,645	1,170	29,110	7,730	200,502	4,640	83,633	52,590	1,130,832	
2,120	4,656	2,600	13,574	12,270	76,534	6,610	27,593	86,720	358,508	
5,590	24,822	1,820	8,084	32,400	142,278	28,170	124,151	227,280	989,698	
7,270	40,371	3,350	17,234	38,530	197,887	30,780	150,164	292,960	1,520,652	
5,440	65,444	2,620	19,722	27,400	344,714	27,720	392,967	225,410	2,722,599	
7,260	5,396	12,060	9,408	36,680	25,735	22,320	16,063	364,700	268,870	
6,610	32,596	10,020	57,543	43,000	201,922	18,950	94,519	342,340	1,715,672	
4,620	19,589	2,560	13,114	32,700	322,293	18,720	114,156	180,840	1,077,665	
3,520	3,801	3,940	3,020	43,920	96,126	28,160	48,892	259,080	404,879	
13,250	43,701	13,130	28,159	131,600	505,548	69,470	253,986	771,820	2,298,025	
280	979	380	1,733	6,510	67,094	3,660	24,188	30,910	205,787	
700	1,882	300	176	6,580	24,619	3,990	11,757	31,630	79,696	
1,340	4,984	990	4,141	7,650	54,292	8,950	43,439	60,990	279,564	
640	416	330	140	8,090	27,341	5,040	7,801	39,270	72,390	
2,720	6,592	2,760	-2,376	26,680	89,239	11,400	35,700	133,880	180,419	
1,450	36,591	2,420	25,713	21,840	516,083	11,050	163,114	121,720	1,982,983	
1,570	9,715	1,690	12,442	14,780	92,005	8,410	42,525	99,260	542,365	
2,330	17,096	2,570	12,805	15,940	148,371	10,170	113,654	131,360	1,230,810	
890	47,846	880	32,618	13,150	492,841	3,630	136,849	44,010	1,522,392	
50	2,441	230	2,171	2,750	35,374	1,430	23,099	15,600	277,030	
220	1,341	280	-954	640	-85	520	756	21,030	19,084	
640	9,577			170	1,825	900	8,679	7,170	82,516	
3,430	11,794	3,580	10,319	16,280	41,917	9,210	22,404	130,570	385,192	
5,440	18,203	5,720	17,537	40,720	205,469	28,220	87,490	264,620	886,358	
31,850	1,099,433	41,130	1,517,018	260,010	9,720,965	144,140	4,979,385	1,722,580	59,841,868	
7,060	12,935	12,040	23,305	48,500	95,507	40,480	83,749	367,150	723,927	
10,740	40,855	13,960	48,619	96,500	375,035	48,920	172,360	606,710	2,144,123	
12,450	5,913	18,310	9,103	73,100	33,001	43,340	20,622	555,740	270,997	
720	1,198	2,380	5,653	9,270	32,483	5,460	10,227	67,410	171,788	
10,140	3,091	8,130	5,398	78,130	74,761	45,970	20,202	475,390	260,110	
1,180	3,792	1,740	6,765	8,750	57,998	3,920	22,898	62,510	323,484	
2,730	8,063	3,750	14,944	15,720	72,677	11,730	38,756	130,160	457,114	
1,130	27,815	1,950	21,596	15,690	281,530	9,110	110,630	95,860	1,382,599	
3,730	12,574	4,660	13,424	20,640	88,306	12,140	36,650	190,340	661,434	
23,900	116,237	31,330	148,807	187,520	1,111,299	111,000	516,095	1,282,640	6,395,577	
31,850	981,571	41,130	1,366,296	260,010	8,591,799	144,140	4,455,046	1,722,580	53,364,603	
31,850	205,591	41,120	265,470	259,090	1,661,212	144,060	929,266	1,721,320	11,090,213	
5,700	19,851	2,020	7,030	34,360	119,247	28,510	99,263	234,310	815,008	
6,140	23,649	7,230	27,762	26,030	108,019	15,840	61,521	252,790	1,030,579	
6,480	5,513	10,560	9,583	32,060	26,372	17,740	14,837	309,720	272,805	
23,630	12,345	37,210	19,525	198,090	100,101	104,860	54,466	1,342,620	697,429	
21,620	14,909	36,190	26,588	182,790	123,338	95,680	67,787	1,234,390	868,340	
5,540	5,423	2,640	2,608	28,380	27,920	29,890	29,312	234,160	230,356	
1,080	4,550	700	2,959	3,540	14,747	3,590	15,091	33,040	139,243	
3,600	4,158	6,480	6,326	46,810	52,280	21,190	21,955	217,470	229,695	
1,210	3,020	450	860	5,460	15,576	5,450	14,228	55,520	138,655	
1,230	1,491	800	651	15,910	34,294	11,670	22,430	104,620	162,494	
31,850	51,424	41,120	63,433	259,360	388,708	144,060	226,923	1,721,600	2,676,036	
10,320	5,425	11,530	8,317	92,580	77,068	57,430	37,519	589,470	420,757	
9,120	1,418	10,830	2,220	40	2,958	420	757	800	6,973	
31,850	52,842	41,120	65,653	259,360	21,464	53,010	10,090	538,420	113,438	
31,850	141,589	41,130	211,665	259,860	1,370,556	144,120	648,535	1,722,120	7,919,622	
31,730	71,379	40,970	106,829	257,720	703,517	143,630	329,482	1,716,800	4,016,413	
31,850	212,968	41,130	318,494	260,010	2,074,074	144,140	978,018	1,722,580	11,936,035	
1,690	1,692	2,360	1,915	12,460	19,593	7,330	10,612	88,830	97,159	
31,850	134,940	41,130	201,915	259,960	1,303,599	144,140	619,912	1,722,360	7,553,853	
31,730	6,779	40,760	10,032	257,410	74,989	143,090	31,893	1,705,860	390,671	
80	234	30	101	440	2,277	150	828	2,480	12,128	
4,580	2,609	2,520	1,747	31,860	42,954	18,150	15,210	175,080	143,584	
2,370	2,195	3,070	2,723	14,580	12,091	7,510	5,563	115,760	96,745	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 5A (concluded)

Taxable Returns by City or Place of Residence

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Yukon Territory <i>Territoire du Yukon</i>		Northwest Territories <i>Territoires du Nord-Ouest</i>	
		Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
Number of taxable returns	1	14,510		22,340	
Number of non-taxable returns	2				
Total number of returns	3	14,510		22,340	
Sources of income	Sources de revenu		\$		\$
Employment income	4	13,280	445,326	21,340	846,919
Commissions (from employment)	5	280	8,128	100	968
Other employment income	6	200	158	350	3,504
Old Age Security pension	7	300	1,294	240	1,059
CPP or QPP benefits	8	760	3,969	690	2,678
Other pensions or superannuation	9	700	7,504	840	6,088
Family Allowance	10	4,420	2,914	7,280	6,076
Unemployment Insurance benefits	11	3,210	18,649	5,340	32,781
Taxable amount of dividends	12	1,320	8,256	1,280	3,359
Bond interest	13	2,050	2,113	3,110	1,730
Bank interest	14	4,700	6,879	6,660	9,950
Mortgage interest	15	330	1,540	450	1,042
Income from trusts	16	250	263	130	83
Annuity income	17	120	237	100	276
Foreign investment income	18	190	213	190	352
Net rental income	19	920	1,488	1,820	-5,524
Taxable capital gains	20	970	6,875	1,050	6,063
RRSP income	21	920	2,842	850	4,469
Net business income	22	1,500	12,139	1,490	5,304
Net professional income	23	290	8,051	320	11,079
Net commission income	24	80	549	30	325
Net farming income	25	30	-56	250	-781
Net fishing income	26		70		734
Tax exempt income	27	540	3,610	1,480	7,185
Other income	28	2,190	4,869	3,530	9,663
Total income assessed	29	14,510	547,811	22,340	955,378
Deductions	Déductions				
RPP contributions	30	4,760	10,967	8,980	22,854
RRSP contributions	31	4,610	15,705	8,320	39,626
Union and professional dues	32	6,150	2,420	11,180	5,047
Child care expenses	33	1,150	3,211	2,070	6,610
Carrying charges and interest expenses	34	2,450	1,075	2,310	1,416
Other employment expenses	35	320	995	40	83
Other deductions (from total income)	36	1,510	6,946	2,040	7,201
Capital gains deduction	37	800	6,031	780	4,743
Additional deductions (from net income)	38	11,760	60,455	18,050	94,745
Total deductions (Items 30 to 38)	39	13,190	107,805	20,580	182,327
Taxable income assessed	40	14,510	438,889	22,340	770,707
Non-refundable tax credits	Crédits d'impôt non remboursables				
Amounts allowed: (41-51)	Montants alloués : (41-51)				
Basic personal amount	41	14,510	93,689	22,340	143,936
Age amount	42	300	1,052	250	853
Married or equivalent amount	43	1,950	8,149	4,020	18,897
Amounts for dependent children	44	3,200	2,537	5,410	6,757
CPP or QPP contributions	45	13,550	7,155	21,030	11,521
Unemployment Insurance premiums	46	12,510	9,110	20,360	16,071
Eligible pension income amount	47	490	487	640	596
Disability amount	48	130	555	40	186
Tuition fees and education amount	49	1,070	1,261	1,890	1,196
Amounts transferred from spouse	50			40	101
Allowable portion of medical expenses	51	640	281	300	437
Total tax credits on above amounts	52	14,510	21,443	22,340	34,207
Donations allowed: (53-54)	Dons alloués : (53-54)				
Charitable donations	53	4,160	2,109	4,910	4,954
Gifts to Canada or a province	54	50	1		
Total tax credits on donations	55	3,870	543	4,570	1,341
Total non-refundable tax credits	56	14,510	21,986	22,340	35,547
Net federal tax	57	14,510	65,272	22,340	124,138
Net provincial tax	58	14,440	28,061	22,180	52,058
Total tax payable	59	14,510	93,333	22,340	176,196
Social benefits repayment	Rembours. de prestations de program. sociaux				
Basic federal tax	60	1,300	1,117	2,770	2,345
Federal individual surtax	61	14,510	62,302	22,340	118,327
Minimum tax	62	14,440	3,008	22,180	5,868
Dividend tax credit	63	10	80		
Child tax credit	64	1,310	1,100	1,260	447
	65	1,740	1,218	2,070	2,265

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Déclarations imposables selon la ville ou le lieu de résidence

Année d'imposition 1992 (en milliers de dollars)

Outside Canada Hors du Canada		Grand total Total global		I t e m s e	P o s t e
Number Nombre	Amount Montant	Number Nombre	Amount Montant		
28,250		13,550,800		1	
28,250		13,550,800		2	
				3	
	\$		\$		
20,820	824,627	10,736,990	312,879,343	4	
540	8,256	367,520	6,065,762	5	
970	8,781	575,100	2,360,129	6	
1,050	3,766	1,630,020	7,070,993	7	
1,480	6,720	2,198,400	11,621,352	8	
1,590	16,584	1,610,430	19,021,208	9	
5,050	3,182	3,150,270	2,261,005	10	
2,110	12,734	2,929,000	15,941,689	11	
1,640	9,352	1,340,770	7,495,435	12	
2,740	2,106	2,230,690	2,991,431	13	
9,930	13,589	5,663,670	16,541,068	14	
880	1,937	198,370	1,293,787	15	
400	2,001	219,710	474,887	16	
230	1,479	430,140	1,862,700	17	
1,540	5,284	257,520	409,043	18	
1,790	-1,157	982,010	311,531	19	
3,200	63,407	685,780	8,258,423	20	
1,620	12,779	667,820	3,739,927	21	
1,160	13,662	783,130	5,932,538	22	
1,000	64,645	297,380	12,577,134	23	
90	2,359	94,750	1,204,125	24	
220	1,341	309,440	1,448,343	25	
		39,710	427,987	26	
200	828	970,340	2,965,838	27	
4,640	61,906	1,755,420	5,870,891	28	
28,250	1,140,167	13,550,800	451,026,571	29	
6,940	13,734	3,633,180	6,715,286	30	
6,290	26,542	4,694,310	14,550,567	31	
5,420	2,110	4,502,850	1,830,598	32	
840	2,375	640,860	1,580,328	33	
4,070	5,671	2,763,200	1,998,340	34	
530	2,070	392,300	1,778,780	35	
2,020	10,573	835,900	2,953,997	36	
950	9,886	519,360	5,885,433	37	
1,680	48,776	1,356,710	4,712,168	38	
16,090	121,737	9,893,400	42,005,498	39	
28,230	1,017,268	13,550,350	408,465,655	40	
23,050	117,682	13,542,030	87,313,363	41	
1,150	3,569	1,658,250	5,769,838	42	
4,860	17,869	2,138,020	9,139,440	43	
5,860	4,138	2,646,850	2,295,441	44	
18,370	9,400	10,758,160	5,402,641	45	
18,220	11,713	10,170,880	7,111,907	46	
1,400	1,379	1,676,340	1,636,153	47	
110	399	257,130	1,092,220	48	
2,910	4,990	1,694,150	1,906,438	49	
330	605	377,230	983,509	50	
1,380	2,614	844,380	1,137,102	51	
24,320	29,641	13,544,570	21,095,521	52	
6,950	4,550	5,281,110	3,137,742	53	
		6,380	42,040	54	
6,440	1,199	4,855,840	829,483	55	
24,360	30,840	13,544,730	21,925,004	56	
28,150	211,555	13,537,810	59,465,955	57	
15,300	68,093	9,472,500	24,427,622	58	
28,250	279,648	13,550,800	83,893,577	59	
1,400	1,162	669,930	689,269	60	
28,230	188,173	13,539,490	56,779,609	61	
27,640	11,244	13,404,140	2,907,445	62	
70	128	16,530	58,450	63	
1,580	1,246	1,290,340	998,566	64	
330	274	1,074,880	886,034	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 6

All Returns by Marital Status and Number of Dependants

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Single taxfilers - Déclarants			
		With no dependants Sans personne à charge		With 1 or more dependants Ayant 1 personne à charge ou plus	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	2,830,400		138,060	
Number of non-taxable returns	2	1,808,630		238,810	
Total number of returns	3	4,639,020		376,860	
Sources of income	Sources de revenu		\$		\$
Employment income	4	3,578,560	59,253,622	197,880	3,569,596
Commissions (from employment)	5	121,280	858,878	3,850	37,352
Other employment income	6	157,490	359,908	10,030	17,068
Old Age Security pension	7	236,000	1,010,420	410	1,867
CPP or QPP benefits	8	305,880	1,155,984	5,180	17,478
Other pensions or superannuation	9	150,850	1,513,398	1,120	7,069
Family Allowance	10	12,150	6,003	348,290	191,762
Unemployment Insurance benefits	11	921,840	4,451,343	82,750	378,355
Taxable amount of dividends	12	207,350	756,571	6,520	13,080
Bond interest	13	520,370	509,096	18,550	6,674
Bank interest	14	1,149,370	2,262,410	35,630	32,439
Mortgage interest	15	22,050	109,151	660	1,753
Income from trusts	16	45,750	83,891	910	442
Annuity income	17	49,150	150,353	750	1,148
Foreign investment income	18	40,450	50,556	780	1,261
Net rental income	19	130,580	-133,980	10,460	-22,801
Taxable capital gains	20	110,540	701,662	3,610	16,880
RRSP income	21	104,400	406,775	6,460	13,761
Net business income	22	164,510	745,042	8,960	36,117
Net professional income	23	56,110	1,102,436	2,120	62,293
Net commission income	24	19,720	156,584	1,410	10,637
Net farming income	25	53,430	167,855	640	441
Net fishing income	26	13,410	103,893	410	6,875
Tax exempt income	27	759,670	3,512,819	203,960	1,858,896
Other income	28	481,250	1,094,105	59,160	144,454
Total income assessed	29	4,530,700	80,388,775	376,500	6,404,897
Deductions	Déductions				
RPP contributions	30	625,750	936,679	44,330	61,444
RRSP contributions	31	847,050	1,962,536	35,920	73,881
Union and professional dues	32	1,055,340	332,094	65,420	22,455
Child care expenses	33	2,530	5,143	41,370	77,703
Carrying charges and interest expenses	34	363,620	165,144	17,150	4,413
Other employment expenses	35	75,060	277,027	2,810	8,440
Other deductions (from total income)	36	185,290	349,398	10,530	39,500
Capital gains deduction	37	82,390	511,297	2,470	12,235
Additional deductions (from net income)	38	850,860	4,088,512	210,200	1,886,285
Total deductions (Items 30 to 38)	39	2,585,220	8,627,828	301,110	2,186,357
Taxable income assessed	40	4,229,490	71,883,546	374,020	4,222,979
Non-refundable tax credits	Crédits d'impôt non remboursables				
Amounts allowed: (41-51)	Montants alloués : (41-51)				
Basic personal amount	41	4,634,820	29,836,864	376,860	2,428,931
Age amount	42	242,130	842,484	410	1,442
Married or equivalent amount	43			328,180	1,528,088
Amounts for dependent children	44			148,940	94,939
CPP or QPP contributions	45	2,981,230	1,049,297	172,670	65,748
Unemployment Insurance premiums	46	3,416,900	1,528,600	191,160	95,970
Eligible pension income amount	47	148,750	142,248	390	373
Disability amount	48	53,600	226,433	2,370	10,006
Tuition fees and education amount	49	821,370	1,115,812	23,050	22,093
Amounts transferred from spouse	50				
Allowable portion of medical expenses	51	125,060	208,966	6,500	6,586
Total tax credits on above amounts	52	4,636,490	5,939,329	376,860	761,142
Donations allowed: (53-54)	Dons alloués : (53-54)				
Charitable donations	53	830,920	348,642	36,080	8,390
Gifts to Canada or a province	54	780	2,354	110	16
Total tax credits on donations	55	729,850	89,502	30,890	1,998
Total non-refundable tax credits	56	4,636,500	6,028,831	376,860	763,140
Net federal tax	57	2,828,800	8,606,073	137,680	352,866
Net provincial tax	58	1,873,420	3,318,025	82,210	117,412
Total tax payable	59	2,830,400	11,924,098	138,060	470,278
Social benefits repayment	Rembours. de prestations de program. sociaux				
Basic federal tax	60	14,900	29,824	3,640	1,577
Federal individual surtax	61	2,829,430	8,240,084	137,680	338,767
Minimum tax	62	2,789,130	389,436	136,360	15,655
Dividend tax credit	63	970	3,685	20	66
Child tax credit	64	197,200	100,761	5,840	1,741
	65	16,580	15,411	319,810	335,417

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon l'état civil et le nombre de personnes à charge

Année d'imposition 1992 (en milliers de dollars)

célibataires		Married taxfilers - Déclarants marié(e)s						I t o s m t e
Total		With no dependants Sans personne à charge		With 1 dependant Ayant 1 personne à charge		With 2 dependants Ayant 2 personnes à charge		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
2,968,450		5,680,160		948,010		1,079,930		1
2,047,430		2,239,070		114,540		104,270		2
5,015,890		7,919,230		1,062,550		1,184,210		3
	\$		\$		\$		\$	
3,776,440	62,823,218	4,757,800	121,655,549	922,470	32,634,192	1,037,810	40,473,132	4
125,130	896,230	147,620	2,307,212	30,860	713,919	38,410	990,046	5
167,530	376,976	269,730	1,210,747	50,290	203,416	59,800	251,486	6
236,410	1,012,287	1,373,130	5,837,255	7,900	33,422	1,120	4,724	7
311,060	1,173,462	1,680,110	8,427,574	23,990	132,775	9,960	53,641	8
151,980	1,520,467	1,104,690	12,991,161	20,170	290,819	6,750	61,628	9
360,430	197,765	167,780	90,222	1,016,590	388,732	1,164,570	906,553	10
1,004,590	4,829,698	1,335,510	6,660,087	254,560	1,463,301	242,380	1,440,411	11
213,870	769,651	747,320	4,213,884	86,400	479,386	109,090	612,338	12
538,920	515,770	1,223,580	1,699,757	132,760	79,194	156,460	73,868	13
1,184,990	2,294,848	3,588,200	9,594,070	335,900	466,430	367,870	419,013	14
22,700	110,904	134,810	844,060	7,180	42,853	8,010	34,111	15
46,670	84,333	124,660	215,020	11,950	12,570	12,030	13,423	16
49,900	151,501	269,550	1,130,147	6,090	15,459	5,200	8,308	17
41,220	51,816	149,800	267,305	12,590	18,870	17,770	22,245	18
141,040	-156,781	577,260	344,649	87,970	-85,334	103,230	-151,290	19
114,150	718,542	393,350	5,030,404	44,280	594,701	61,200	727,935	20
110,860	420,536	359,710	1,956,652	44,090	233,542	50,340	276,809	21
173,470	781,159	573,290	2,730,178	80,270	603,026	100,240	780,059	22
58,230	1,164,729	157,090	4,880,939	26,580	1,511,656	36,250	2,287,444	23
21,120	167,221	61,230	594,881	7,120	101,029	9,950	167,365	24
54,070	168,297	229,100	633,088	29,980	119,838	35,440	146,399	25
13,820	110,768	17,510	121,258	5,410	60,786	5,900	84,203	26
963,630	5,371,715	807,330	3,408,538	102,270	585,745	110,070	726,833	27
540,420	1,238,559	850,020	2,208,833	123,240	335,296	139,060	374,069	28
4,907,210	86,793,672	7,502,640	199,053,471	1,061,570	41,035,624	1,182,580	50,784,755	29
670,080	998,123	1,479,420	2,623,837	365,370	751,506	424,220	933,244	30
882,960	2,036,417	2,220,060	7,232,916	394,460	1,248,614	476,370	1,599,691	31
1,120,760	354,549	1,827,520	697,371	426,740	195,036	489,310	230,684	32
43,900	82,845	437,120	1,126,141	41,120	82,152	38,190	91,590	33
380,770	169,557	1,392,250	1,214,248	192,290	179,301	251,900	261,310	34
77,870	285,467	148,150	685,648	41,310	198,393	53,760	262,376	35
195,820	388,898	296,260	1,322,021	58,170	319,238	66,820	285,631	36
84,860	523,532	292,520	3,646,466	32,480	457,735	43,060	559,545	37
1,061,070	5,974,797	981,580	4,299,515	141,030	785,023	160,100	970,569	38
2,886,330	10,814,185	4,944,450	22,848,164	829,160	4,216,998	964,510	5,194,641	39
4,603,510	76,106,525	7,338,860	177,028,167	1,056,920	36,876,843	1,178,540	45,469,337	40
5,011,680	32,265,795	7,906,590	50,934,332	1,062,550	6,841,499	1,184,210	7,625,112	41
242,550	843,926	1,421,130	4,943,572	8,450	29,430	1,390	4,830	42
328,180	1,528,088	971,090	3,706,885	398,570	1,814,058	451,860	1,955,315	43
148,940	94,939			947,860	403,269	1,164,610	967,727	44
3,153,900	1,115,045	4,532,960	2,107,609	947,060	540,737	1,089,180	658,937	45
3,608,060	1,624,570	4,287,000	2,681,208	879,420	706,194	987,410	842,147	46
149,130	142,621	1,149,120	1,111,616	19,470	18,775	4,820	4,394	47
55,960	236,439	182,500	764,608	22,900	98,318	21,570	93,500	48
844,420	1,137,905	629,630	764,045	174,310	239,435	126,550	122,984	49
		466,850	1,374,811	23,770	45,186	30,180	43,309	50
131,570	215,552	510,630	620,518	47,070	54,693	52,690	61,668	51
5,013,360	6,700,471	7,909,040	11,727,748	1,062,550	1,836,347	1,184,210	2,115,290	52
866,990	357,032	2,341,320	1,507,337	442,570	237,371	556,090	333,484	53
880	2,370	3,400	34,048	340	1,980	400	1,519	54
760,740	91,500	2,155,640	404,572	406,360	61,946	517,640	87,215	55
5,013,360	6,791,971	7,909,200	12,132,320	1,062,550	1,898,293	1,184,210	2,202,505	56
2,966,490	8,958,939	5,674,200	24,427,828	947,680	5,826,066	1,079,490	7,466,532	57
1,955,630	3,435,437	4,159,000	10,427,598	629,520	2,285,881	767,040	3,086,450	58
2,968,450	12,394,375	5,680,160	34,855,426	948,010	8,111,948	1,079,930	10,552,983	59
18,540	31,400	107,260	210,173	145,730	60,442	215,420	151,209	60
2,967,110	8,578,850	5,676,380	23,314,820	948,160	5,563,302	1,079,630	7,122,493	61
2,925,490	405,091	5,615,170	1,216,774	944,250	287,504	1,075,390	372,775	62
990	3,751	10,000	36,328	2,260	5,676	1,190	4,739	63
203,040	102,502	721,710	561,378	83,430	63,865	103,650	81,570	64
336,390	350,827	1,147,800	1,140,857	156,730	102,332	166,860	170,869	65

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 6 (continued)

All Returns by Marital Status and Number of Dependants

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Married taxfilers - Déclarants			
		With 3 or more dependants Ayant 3 personnes à charge ou plus		With 1 or more dependants Ayant 1 personne à charge ou plus	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	474,590	2,502,530
Number of non-taxable returns	2	Nombre de déclarations non imposables	2	80,360	299,170
Total number of returns	3	Nombre total de déclarations	3	554,950	2,801,710
Sources of income		Sources de revenu			
Employment income	4	Revenus d'emploi	4	454,460	17,562,240
Commissions (from employment)	5	Commissions (d'emploi)	5	15,000	412,925
Other employment income	6	Autres revenus d'emploi	6	28,720	129,695
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	580	2,048
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	5,520	32,097
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	2,830	22,075
Family Allowance	10	Allocations familiales	10	545,490	790,895
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	112,680	636,187
Taxable amount of dividends	12	Montant imposable des dividendes	12	46,350	365,823
Bond interest	13	Intérêts obligataires	13	54,900	27,546
Bank interest	14	Intérêts bancaires	14	169,420	183,101
Mortgage interest	15	Intérêts hypothécaires	15	3,180	15,928
Income from trusts	16	Revenus de fiducie	16	6,020	6,654
Annuity income	17	Revenus de rentes	17	2,610	5,174
Foreign investment income	18	Revenus de placements étrangers	18	7,320	10,433
Net rental income	19	Revenus nets de location	19	46,350	-73,109
Taxable capital gains	20	Gains en capital imposables	20	27,710	414,603
RRSP income	21	Revenu d'un REER	21	22,980	120,394
Net business income	22	Revenus nets d'entreprise	22	53,260	386,666
Net professional income	23	Revenus nets de profession libérale	23	20,310	1,675,831
Net commission income	24	Revenus nets de commissions	24	5,260	73,636
Net farming income	25	Revenus nets d'agriculture	25	35,130	238,574
Net fishing income	26	Revenus nets de pêche	26	2,630	33,750
Tax exempt income	27	Revenus non imposables	27	68,600	546,692
Other income	28	Autres revenus	28	68,080	223,612
Total income assessed	29	Revenu total établi	29	554,000	23,843,471
Deductions		Déductions			
RPP contributions	30	Cotisations à un régime de pension agréé	30	168,710	369,932
RRSP contributions	31	Cotisations à un REER	31	195,660	736,521
Union and professional dues	32	Cotisations syndicales et professionnelles	32	205,310	96,770
Child care expenses	33	Frais de garde d'enfants	33	13,240	30,547
Carrying charges and interest expenses	34	Frais financiers et frais d'intérêts	34	101,490	151,483
Other employment expenses	35	Autres dépenses d'emploi	35	24,500	119,549
Other deductions (from total income)	36	Autres déductions (du revenu total)	36	32,340	164,296
Capital gains deduction	37	Déduction pour gains en capital	37	18,610	323,748
Additional deductions (from net income)	38	Déductions supplémentaires (du revenu net)	38	92,250	686,999
Total deductions (Items 30 to 38)	39	Total des déductions (postes 30 à 38)	39	432,790	2,679,845
Taxable income assessed	40	Revenu imposable établi	40	552,210	21,074,019
Non-refundable tax credits		Crédits d'impôt non remboursables,			
Amounts allowed: (41-51)		Montants alloués: (41-51)			
Basic personal amount	41	Montant personnel de base	41	554,950	3,569,770
Age amount	42	Montant en raison de l'âge	42	590	2,037
Married or equivalent amount	43	Montant de marié(e) ou l'équivalent	43	270,200	1,212,218
Amounts for dependent children	44	Montants pour enfants à charge	44	554,930	1,047,747
CPP or QPP contributions	45	Cotisations au RPC ou au RRQ	45	487,980	293,616
Unemployment Insurance premiums	46	Cotisations à l'assurance-chômage	46	424,390	352,198
Eligible pension income amount	47	Montant pour revenu de pensions	47	1,580	1,430
Disability amount	48	Montant pour personnes handicapées	48	12,770	57,075
Tuition fees and education amount	49	Frais de scolarité et montant rel. aux études	49	53,820	50,266
Amounts transferred from spouse	50	Montants transférés du conjoint	50	16,090	18,050
Allowable portion of medical expenses	51	Partie déductible des frais médicaux	51	32,870	40,208
Total tax credits on above amounts	52	Total, créd. d'imp. pour montants ci-dessus	52	554,950	1,135,669
Donations allowed: (53-54)		Dons alloués: (53-54)			
Charitable donations	53	Dons de charité	53	263,360	295,160
Gifts to Canada or a province	54	Dons au Canada ou à une province	54	410	339
Total tax credits on donations	55	Total, crédits d'impôt pour les dons	55	249,310	80,184
Total non-refundable tax credits	56	Total des crédits d'impôt non remboursables	56	554,950	1,215,853
Net federal tax	57	Impôt fédéral net	57	474,290	3,361,055
Net provincial tax	58	Impôt provincial net	58	333,400	1,430,198
Total tax payable	59	Total de l'impôt à payer	59	474,590	4,791,254
Social benefits repayment	60	Rembours. de prestations de program. sociaux	60	103,530	113,008
Basic federal tax	61	Impôt fédéral de base	61	474,380	3,204,152
Federal individual surtax	62	Surtaxe fédérale des particuliers	62	471,240	175,130
Minimum tax	63	Impôt minimum	63	580	2,468
Dividend tax credit	64	Crédit d'impôt pour dividendes	64	43,920	48,747
Child tax credit	65	Crédit d'impôt pour enfants	65	95,420	170,462

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon l'état civil et le nombre de personnes à charge

Année d'imposition 1992 (en milliers de dollars)

marié(e)s		Widowed, divorced, separated - Veuf (veuve), divorcé(e), séparé(e)						I t e m	P o s t e
Total		With no dependants Sans personne à charge		With 1 or more dependants Ayant 1 personne à charge ou plus		Total			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
8,182,690		1,480,500		369,650		1,850,150		1	
2,538,240		848,810		235,200		1,084,010		2	
10,720,940		2,329,310		604,850		2,934,160		3	
	\$		\$		\$		\$		
7,172,550	212,325,112	860,030	22,838,497	418,940	10,041,201	1,278,970	32,879,699	4	
231,900	4,424,102	32,730	570,920	13,430	163,818	46,150	734,738	5	
408,540	1,795,345	58,720	286,767	24,840	60,079	83,560	346,846	6	
1,382,740	5,877,450	1,053,160	4,559,877	5,440	22,621	1,058,600	4,582,498	7	
1,719,570	8,646,086	1,099,740	4,771,032	48,230	213,514	1,147,970	4,984,546	8	
1,134,440	13,365,684	533,510	4,289,394	11,480	86,947	544,980	4,376,342	9	
2,894,420	2,176,403	26,540	14,412	585,260	389,265	611,800	403,676	10	
1,945,120	10,199,985	256,140	1,367,685	123,960	605,922	380,100	1,973,607	11	
989,160	5,671,432	205,190	1,308,105	26,680	114,983	231,860	1,423,088	12	
1,567,700	1,880,365	334,510	715,385	52,570	25,261	387,070	740,646	13	
4,461,390	10,662,614	1,161,140	4,683,420	131,010	197,828	1,292,150	4,881,248	14	
153,170	936,952	42,490	296,363	3,180	15,310	45,670	311,673	15	
154,660	247,667	39,470	167,960	4,580	7,271	44,050	175,231	16	
283,450	1,159,089	131,000	550,881	4,300	19,522	135,300	570,403	17	
187,490	318,854	42,630	85,209	5,300	4,932	47,930	90,142	18	
814,800	34,917	138,300	134,548	31,610	-23,831	169,910	110,717	19	
526,540	6,767,644	98,480	1,283,097	15,400	123,817	113,880	1,406,914	20	
477,110	2,587,398	106,700	748,028	24,990	122,764	131,690	870,792	21	
807,060	4,499,929	86,280	390,621	30,400	116,467	116,680	507,088	22	
240,230	10,355,870	29,050	846,724	10,010	291,583	39,060	1,138,307	23	
83,550	936,911	13,080	134,706	4,420	45,924	17,500	180,630	24	
329,650	1,137,898	31,360	22,954	4,040	5,795	35,400	28,749	25	
31,430	299,998	2,330	19,546	590	3,659	2,920	23,206	26	
1,088,260	5,267,809	867,840	3,886,036	223,570	1,987,955	1,091,410	5,873,991	27	
1,180,390	3,141,809	254,690	1,062,092	215,530	1,066,620	470,220	2,128,712	28	
10,300,790	314,717,321	2,306,290	55,034,261	604,740	15,709,227	2,911,030	70,743,488	29	
2,437,720	4,678,519	281,560	516,761	148,320	250,466	429,880	767,227	30	
3,286,540	10,817,741	339,770	1,084,416	124,550	331,413	464,320	1,415,829	31	
2,948,880	1,219,862	353,050	139,556	174,230	68,808	527,280	208,364	32	
529,660	1,330,431	4,630	7,723	95,290	199,749	99,920	207,472	33	
1,937,930	1,806,342	463,450	265,381	68,590	36,381	532,040	301,762	34	
267,710	1,265,966	36,180	194,876	12,720	51,147	48,890	246,023	35	
453,590	2,091,186	238,360	1,301,564	39,250	165,021	277,620	1,466,585	36	
386,660	4,987,495	74,190	795,184	10,170	86,210	84,360	881,394	37	
1,374,960	6,742,106	913,960	4,143,286	232,730	2,034,126	1,146,680	6,177,412	38	
7,170,910	34,939,648	1,779,740	8,448,747	501,110	3,223,320	2,280,850	11,672,067	39	
10,126,530	280,448,366	2,179,980	46,699,304	601,680	12,483,714	2,781,660	59,183,017	40	
10,708,300	68,970,713	2,327,610	15,006,920	604,850	3,901,196	2,932,450	18,908,116	41	
1,431,560	4,979,868	1,080,240	3,758,496	5,890	20,495	1,086,120	3,778,991	42	
2,091,730	8,688,477	22,470	87,314	553,600	2,578,960	576,070	2,666,274	43	
2,667,400	2,418,744			299,710	187,965	299,710	187,965	44	
7,057,170	3,600,898	798,700	386,508	396,680	183,715	1,195,380	570,223	45	
6,578,220	4,581,748	794,880	521,160	402,970	253,817	1,197,850	774,978	46	
1,174,990	1,136,215	566,190	541,882	10,340	9,952	576,530	551,834	47	
239,730	1,013,502	97,450	411,145	11,810	49,539	109,260	460,685	48	
984,310	1,176,731	111,390	134,211	79,090	84,189	190,470	218,400	49	
536,880	1,481,356	17,780	76,981	640	3,122	18,420	80,103	50	
643,260	777,087	160,440	506,846	27,740	30,917	188,180	537,763	51	
10,710,740	16,815,054	2,327,760	3,642,260	604,850	1,295,720	2,932,600	4,937,981	52	
3,603,340	2,373,352	767,880	408,707	147,670	50,086	915,550	458,793	53	
4,540	37,887	1,430	16,782	80	92	1,510	16,874	54	
3,328,940	633,917	718,580	108,783	130,120	12,480	848,700	121,262	55	
10,710,900	17,448,971	2,327,760	3,751,043	604,850	1,308,200	2,932,600	5,059,243	56	
8,175,660	41,081,483	1,477,280	5,854,755	369,070	1,368,648	1,846,340	7,223,403	57	
5,888,960	17,230,128	1,004,660	2,361,916	225,710	493,387	1,230,360	2,855,303	58	
8,182,690	58,311,610	1,480,500	8,216,671	369,650	1,862,035	1,850,150	10,078,706	59	
571,930	534,832	39,860	99,608	26,320	14,313	66,180	113,921	60	
8,178,540	39,204,767	1,477,820	5,591,183	369,140	1,308,621	1,846,960	6,899,805	61	
8,106,050	2,052,184	1,460,780	287,661	366,900	63,019	1,827,680	350,681	62	
14,030	49,212	1,680	7,282	210	958	1,880	8,240	63	
952,700	755,560	199,950	174,298	24,930	15,317	224,880	189,615	64	
1,566,810	1,584,519	24,370	21,399	482,450	496,131	506,820	517,530	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 6 (concluded)

All Returns by Marital Status and Number of Dependants

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Unstated - Non déclaré			
		With no dependants Sans personne à charge		With 1 or more dependants Ayant 1 personne à charge ou plus	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables		1	470,160
Number of non-taxable returns	2	Nombre de déclarations non imposables		2	208,410
Total number of returns	3	Nombre total de déclarations		3	678,570
Sources of income		Sources de revenu			
Employment income	4	Revenus d'emploi	4	455,690	10,361,012
Commissions (from employment)	5	Commissions (d'emploi)	5	12,010	103,758
Other employment income	6	Autres revenus d'emploi	6	20,630	61,092
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	122,590	503,509
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	135,280	567,990
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	72,030	717,614
Family Allowance	10	Allocations familiales	10	7,230	4,281
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	105,430	505,423
Taxable amount of dividends	12	Montant imposable des dividendes	12	40,720	95,437
Bond interest	13	Intérêts obligataires	13	108,740	128,354
Bank interest	14	Intérêts bancaires	14	229,790	515,373
Mortgage interest	15	Intérêts hypothécaires	15	4,960	21,680
Income from trusts	16	Revenus de fiducie	16	9,640	13,123
Annuity income	17	Revenus de rentes	17	16,500	55,199
Foreign investment income	18	Revenus de placements étrangers	18	6,860	5,708
Net rental income	19	Revenus nets de location	19	24,110	-4,807
Taxable capital gains	20	Gains en capital imposables	20	17,350	126,203
RRSP income	21	Revenu d'un REER	21	22,650	107,565
Net business income	22	Revenus nets d'entreprise	22	18,520	59,682
Net professional income	23	Revenus nets de profession libérale	23	5,810	109,573
Net commission income	24	Revenus nets de commissions	24	4,340	15,272
Net farming income	25	Revenus nets d'agriculture	25	4,820	3,997
Net fishing income	26	Revenus nets de pêche	26	590	4,760
Tax exempt income	27	Revenus non imposables	27	114,120	496,931
Other income	28	Autres revenus	28	64,810	179,281
Total income assessed	29	Revenu total établi	29	663,880	14,758,008
Deductions		Déductions			
RPP contributions	30	Cotisations à un régime de pension agréé	30	137,420	232,227
RRSP contributions	31	Cotisations à un REER	31	164,560	413,244
Union and professional dues	32	Cotisations syndicales et professionnelles	32	170,890	61,937
Child care expenses	33	Frais de garde d'enfants	33	16,280	43,893
Carrying charges and interest expenses	34	Frais financiers et frais d'intérêts	34	86,330	26,301
Other employment expenses	35	Autres dépenses d'emploi	35	10,940	43,686
Other deductions (from total income)	36	Autres déductions (du revenu total)	36	25,880	71,662
Capital gains deduction	37	Déduction pour gains en capital	37	11,000	75,366
Additional deductions (from net income)	38	Déductions supplémentaires (du revenu net)	38	122,450	549,660
Total deductions (Items 30 to 38)	39	Total des déductions (postes 30 à 38)	39	435,520	1,517,976
Taxable income assessed	40	Revenu imposable établi	40	639,320	13,257,991
Non-refundable tax credits		Crédits d'impôt non remboursables,			
Amounts allowed: (41-51)		Montants alloués : (41-51)			
Basic personal amount	41	Montant personnel de base	41	676,770	4,366,186
Age amount	42	Montant en raison de l'âge	42	127,280	443,169
Married or equivalent amount	43	Montant de marié(e) ou l'équivalent	43		
Amounts for dependent children	44	Montants pour enfants à charge	44		
CPP or QPP contributions	45	Cotisations au RPC ou au RRQ	45	405,350	177,456
Unemployment Insurance premiums	46	Cotisations à l'assurance-chômage	46	430,590	259,691
Eligible pension income amount	47	Montant pour revenu de pensions	47	74,070	71,003
Disability amount	48	Montant pour personnes handicapées	48	15,090	63,384
Tuition fees and education amount	49	Frais de scolarité et montant rel. aux études	49	87,400	105,677
Amounts transferred from spouse	50	Montants transférés du conjoint	50	5,940	16,280
Allowable portion of medical expenses	51	Partie déductible des frais médicaux	51	28,300	60,459
Total tax credits on above amounts	52	Total, créd. d'imp. pour montants ci-dessus	52	676,940	945,438
Donations allowed: (53-54)		Dons alloués : (53-54)			
Charitable donations	53	Dons de charité	53	172,320	74,443
Gifts to Canada or a province	54	Dons au Canada ou à une province	54	10	239
Total tax credits on donations	55	Total, crédits d'impôt pour les dons	55	158,120	18,865
Total non-refundable tax credits	56	Total des crédits d'impôt non remboursables	56	676,940	964,303
Net federal tax	57	Impôt fédéral net	57	469,980	1,699,756
Net provincial tax	58	Impôt provincial net	58	335,160	689,557
Total tax payable	59	Total de l'impôt à payer	59	470,160	2,389,313
Social benefits repayment	60	Rembours. de prestations de program. sociaux	60	4,540	7,684
Basic federal tax	61	Impôt fédéral de base	61	469,990	1,625,640
Federal individual surtax	62	Surtaxe fédérale des particuliers	62	466,620	76,354
Minimum tax	63	Impôt minimum	63	300	363
Dividend tax credit	64	Crédit d'impôt pour dividendes	64	38,900	12,703
Child tax credit	65	Crédit d'impôt pour enfants	65	6,060	6,222

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon l'état civil et le nombre de personnes à charge

Année d'imposition 1992 (en milliers de dollars)

Total		Grand total - Total global						I t o s m e
		With no dependants Sans personne à charge		With 1 or more dependants Ayant 1 personne à charge ou plus		Total		
		Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
549,500		10,461,210		3,089,580		13,550,800		1
216,590		5,104,920		781,360		5,886,270		2
766,090		15,566,130		3,870,940		19,437,070		3
	\$		\$		\$		\$	
534,410	13,387,764	9,652,080	214,108,681	3,110,290	107,307,112	12,762,370	321,415,793	4
14,280	147,657	313,640	3,840,768	103,830	2,361,959	417,460	6,202,727	5
24,600	72,789	506,570	1,918,514	177,650	673,442	684,220	2,591,955	6
122,740	504,186	2,784,870	11,911,062	15,610	65,358	2,800,490	11,976,420	7
137,330	576,357	3,221,010	14,922,580	94,920	457,871	3,315,930	15,380,451	8
73,160	729,301	1,861,080	19,511,568	43,480	480,226	1,904,560	19,991,794	9
92,780	63,910	213,700	114,918	3,745,730	2,726,837	3,959,430	2,841,754	10
120,870	596,151	2,618,910	12,984,537	831,770	4,614,903	3,450,680	17,599,441	11
46,280	111,229	1,200,570	6,373,998	280,600	1,601,402	1,481,170	7,975,399	12
122,950	132,615	2,187,190	3,052,593	429,450	216,803	2,616,650	3,269,396	13
250,940	534,457	6,128,490	17,055,272	1,060,980	1,317,895	7,189,470	18,373,167	14
5,100	21,936	204,300	1,271,254	22,340	110,211	226,640	1,381,465	15
10,150	13,346	219,530	479,993	36,000	40,583	255,530	520,576	16
16,800	55,492	466,200	1,886,579	19,250	49,905	485,440	1,936,485	17
7,730	6,012	239,740	408,778	44,630	58,045	284,370	466,823	18
28,460	-10,944	870,240	340,409	283,970	-362,501	1,154,220	-22,092	19
19,780	137,081	619,720	7,141,367	154,630	1,888,814	774,350	9,030,181	20
27,900	125,958	593,450	3,219,020	154,110	785,663	747,550	4,004,683	21
21,210	81,729	842,610	3,925,524	275,810	1,944,382	1,118,420	5,869,906	22
7,290	153,981	248,060	6,939,671	96,750	5,873,216	344,810	12,812,888	23
4,530	19,830	98,360	901,443	28,340	403,150	126,700	1,304,593	24
5,380	7,453	318,710	827,894	105,780	514,503	424,500	1,342,397	25
760	5,587	33,830	249,458	15,100	190,102	48,930	439,559	26
123,050	561,247	2,548,960	11,304,323	717,390	5,770,438	3,266,350	17,074,762	27
78,540	218,759	1,650,780	4,544,311	618,800	2,183,529	2,269,570	6,727,840	28
751,400	18,253,883	15,003,510	349,234,515	3,866,910	141,273,850	18,870,420	490,508,364	29
175,600	314,213	2,524,160	4,309,503	1,189,130	2,448,577	3,713,280	6,758,081	30
202,590	514,382	3,571,430	10,693,111	1,264,980	4,091,257	4,836,410	14,784,369	31
211,040	81,805	3,406,800	1,230,959	1,401,160	633,621	4,807,960	1,864,580	32
26,080	65,441	460,560	1,182,900	239,000	503,289	699,550	1,686,189	33
102,770	32,179	2,305,650	1,671,075	647,860	638,766	2,953,500	2,309,841	34
13,750	55,481	270,330	1,201,237	137,890	651,700	408,220	1,852,936	35
29,760	81,418	745,790	3,044,645	210,990	983,441	956,780	4,028,086	36
12,530	82,000	460,090	5,028,313	108,320	1,446,108	568,410	6,474,422	37
133,300	620,512	2,868,850	13,080,972	847,160	6,433,854	3,716,010	19,514,826	38
511,450	1,847,430	9,744,930	41,442,715	3,104,600	17,830,615	12,849,530	59,273,330	39
726,600	16,416,910	14,387,650	308,869,008	3,850,660	123,285,810	18,238,310	432,154,818	40
764,290	4,931,209	15,545,780	100,144,302	3,870,940	24,931,531	19,416,720	125,075,833	41
127,530	444,056	2,870,780	9,987,720	16,980	59,121	2,887,760	10,046,841	42
17,850	93,125	993,570	3,794,199	2,020,260	9,181,764	3,013,820	12,975,963	43
75,170	60,076			3,191,210	2,761,723	3,191,210	2,761,723	44
483,380	224,914	8,718,230	3,720,869	3,171,600	1,790,210	11,889,830	5,511,080	45
507,360	328,517	8,929,370	4,990,659	2,962,120	2,319,154	11,891,490	7,309,813	46
75,250	72,172	1,938,130	1,866,749	37,770	36,093	1,975,900	1,902,843	47
16,870	72,171	348,640	1,465,570	73,190	317,227	421,830	1,782,797	48
99,300	118,127	1,649,780	2,119,745	468,720	531,417	2,118,500	2,651,162	49
6,310	16,808	490,570	1,468,072	71,040	110,195	561,610	1,578,268	50
31,480	63,811	824,430	1,396,788	170,050	197,425	994,480	1,594,213	51
764,460	1,091,985	15,550,220	22,254,776	3,870,940	7,290,715	19,421,160	29,545,491	52
210,870	94,381	4,112,430	2,339,129	1,484,320	944,429	5,596,760	3,283,558	53
10	239	5,620	53,424	1,330	3,946	6,950	57,370	54
194,130	23,952	3,762,190	621,721	1,370,330	248,910	5,132,520	870,631	55
764,460	1,115,937	15,550,390	22,876,497	3,870,940	7,539,625	19,421,320	30,416,122	56
549,320	2,202,131	10,450,260	40,588,412	3,087,550	18,877,543	13,537,810	59,465,955	57
397,550	906,755	7,372,240	16,797,096	2,100,260	7,630,526	9,472,500	24,427,622	58
549,500	3,108,886	10,461,210	57,385,508	3,089,580	26,508,069	13,550,800	83,893,577	59
16,880	15,594	166,560	347,288	506,970	348,460	673,530	695,748	60
549,320	2,105,993	10,453,610	38,771,727	3,088,320	18,017,689	13,541,930	56,789,416	61
545,720	99,063	10,331,710	1,970,225	3,073,240	936,793	13,404,940	2,907,018	62
310	398	12,950	47,658	4,260	13,943	17,220	61,602	63
44,160	14,805	1,157,760	849,140	267,020	213,341	1,424,780	1,062,481	64
20,240	19,944	1,194,800	1,183,888	1,235,460	1,288,932	2,430,260	2,472,820	65

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 6A

Taxable Returns by Marital Status and Number of Dependants

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Single taxfilers - Déclarants			
		With no dependants Sans personne à charge		With 1 or more dependants Ayant 1 personne à charge ou plus	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	2,830,400	138,060
Number of non-taxable returns	2	Nombre de déclarations non imposables	2		
Total number of returns	3	Nombre total de déclarations	3	2,830,400	138,060
Sources of income		Sources de revenu			
Employment income	4	Revenus d'emploi	4	2,529,680	55,343,230
Commissions (from employment)	5	Commissions (d'emploi)	5	93,870	829,879
Other employment income	6	Autres revenus d'emploi	6	111,730	293,379
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	119,550	515,016
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	179,000	831,936
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	124,170	1,399,370
Family Allowance	10	Allocations familiales	10	2,720	872
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	777,820	4,043,577
Taxable amount of dividends	12	Montant imposable des dividendes	12	172,380	645,125
Bond interest	13	Intérêts obligataires	13	384,150	447,102
Bank interest	14	Intérêts bancaires	14	849,820	1,999,280
Mortgage interest	15	Intérêts hypothécaires	15	19,440	103,190
Income from trusts	16	Revenus de fiducie	16	34,700	72,993
Annuity income	17	Revenus de rentes	17	43,940	145,331
Foreign investment income	18	Revenus de placements étrangers	18	35,360	46,378
Net rental income	19	Revenus nets de location	19	115,780	-109,958
Taxable capital gains	20	Gains en capital imposables	20	91,270	598,956
RRSP income	21	Revenu d'un REER	21	92,600	376,535
Net business income	22	Revenus nets d'entreprise	22	115,990	739,473
Net professional income	23	Revenus nets de profession libérale	23	43,310	1,074,688
Net commission income	24	Revenus nets de commissions	24	13,040	136,151
Net farming income	25	Revenus nets d'agriculture	25	37,960	148,012
Net fishing income	26	Revenus nets de pêche	26	10,400	99,996
Tax exempt income	27	Revenus non imposables	27	190,880	428,553
Other income	28	Autres revenus	28	290,220	791,477
Total income assessed	29	Revenu total établi	29	2,830,400	71,000,542
Deductions		Déductions			
RPP contributions	30	Cotisations à un régime de pension agréé	30	603,470	924,251
RRSP contributions	31	Cotisations à un REER	31	817,130	1,927,533
Union and professional dues	32	Cotisations syndicales et professionnelles	32	909,780	318,361
Child care expenses	33	Frais de garde d'enfants	33	2,100	4,157
Carrying charges and interest expenses	34	Frais financiers et frais d'intérêts	34	337,260	146,054
Other employment expenses	35	Autres dépenses d'emploi	35	72,640	265,718
Other deductions (from total income)	36	Autres déductions (du revenu total)	36	154,720	225,362
Capital gains deduction	37	Déduction pour gains en capital	37	72,590	431,067
Additional deductions (from net income)	38	Déductions supplémentaires (du revenu net)	38	262,540	696,514
Total deductions (Items 30 to 38)	39	Total des déductions (postes 30 à 38)	39	1,803,830	4,939,016
Taxable income assessed	40	Revenu imposable établi	40	2,830,130	66,034,640
Non-refundable tax credits		Crédits d'impôt non remboursables			
Amounts allowed: (41-51)		Montants alloués: (41-51)			
Basic personal amount	41	Montant personnel de base	41	2,828,430	18,230,554
Age amount	42	Montant en raison de l'âge	42	121,490	422,965
Married or equivalent amount	43	Montant de marié(e) ou l'équivalent	43		310
Amounts for dependent children	44	Montants pour enfants à charge	44		129,520
CPP or QPP contributions	45	Cotisations au RPC ou au RRQ	45	2,476,210	30,780
Unemployment Insurance premiums	46	Cotisations à l'assurance-chômage	46	2,481,880	132,260
Eligible pension income amount	47	Montant pour revenu de pensions	47	126,080	131,690
Disability amount	48	Montant pour personnes handicapées	48	24,640	380
Tuition fees and education amount	49	Frais de scolarité et montant rel. aux études	49	546,030	1,410
Amounts transferred from spouse	50	Montants transférés du conjoint	50		5,964
Allowable portion of medical expenses	51	Partie déductible des frais médicaux	51	100,870	14,510
Total tax credits on above amounts	52	Total, créd. d'imp. pour montants ci-dessus	52	2,829,290	3,749,251
Donations allowed: (53-54)		Dons alloués: (53-54)			
Charitable donations	53	Dons de charité	53	771,750	330,004
Gifts to Canada or a province	54	Dons au Canada ou à une province	54	780	2,354
Total tax credits on donations	55	Total, crédits d'impôt pour les dons	55	684,010	84,893
Total non-refundable tax credits	56	Total des crédits d'impôt non remboursables	56	2,829,290	3,834,144
Net federal tax	57	Impôt fédéral net	57	2,828,800	8,606,073
Net provincial tax	58	Impôt provincial net	58	1,873,420	3,318,025
Total tax payable	59	Total de l'impôt à payer	59	2,830,400	11,924,098
Social benefits repayment	60	Rembours. de prestations de program. sociaux	60	14,740	29,116
Basic federal tax	61	Impôt fédéral de base	61	2,829,250	8,239,940
Federal individual surtax	62	Surtaxe fédérale des particuliers	62	2,789,120	389,437
Minimum tax	63	Impôt minimum	63	940	3,510
Dividend tax credit	64	Crédit d'impôt pour dividendes	64	164,020	85,920
Child tax credit	65	Crédit d'impôt pour enfants	65	3,210	2,458

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Déclarations imposables selon l'état civil et le nombre de personnes à charge

Année d'imposition 1992 (en milliers de dollars)

célibataires		Married taxfilers - Déclarants marié(e)s						I t e m	P o s t e
Total		With no dependants Sans personne à charge		With 1 dependant Ayant 1 personne à charge		With 2 dependants Ayant 2 personnes à charge			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
2,968,450		5,680,160		948,010		1,079,930		1	
2,968,450		5,680,160		948,010		1,079,930		2	
	\$		\$		\$		\$	3	
2,661,870	58,575,460	4,187,250	119,188,299	876,220	32,308,655	997,980	40,206,647	4	
97,230	867,031	133,900	2,239,934	30,030	710,814	37,450	982,664	5	
117,040	305,674	232,260	1,105,562	47,310	188,994	57,840	241,793	6	
119,870	516,431	900,310	3,884,313	4,780	20,250	470	2,228	7	
181,030	841,738	1,176,230	6,477,876	17,030	94,646	5,910	29,411	8	
125,290	1,406,439	950,290	12,496,884	18,460	283,081	6,180	57,427	9	
119,480	56,394	126,410	61,444	912,520	351,028	1,067,540	833,842	10	
820,970	4,287,307	1,136,950	6,067,529	230,990	1,375,244	221,270	1,350,696	11	
178,240	657,757	676,470	3,983,666	83,600	459,997	106,190	585,920	12	
399,030	453,153	1,050,850	1,548,677	130,030	76,990	153,160	71,393	13	
876,770	2,027,784	2,813,840	8,615,755	313,460	436,419	351,210	400,451	14	
20,100	104,940	116,360	786,736	6,480	39,788	7,490	32,859	15	
35,200	73,235	107,140	195,968	11,480	12,168	11,440	12,831	16	
44,090	145,388	237,130	1,084,326	5,610	14,731	4,980	8,026	17	
35,940	47,621	133,330	221,124	12,160	17,871	17,410	20,925	18	
123,320	-132,725	471,900	580,613	82,490	-67,106	97,860	-131,356	19	
94,060	613,807	342,860	4,568,922	43,030	566,719	59,390	693,740	20	
98,360	389,207	308,190	1,777,670	41,720	221,142	48,750	269,362	21	
120,440	768,206	370,180	2,910,552	68,070	562,999	84,650	713,022	22	
44,990	1,134,075	134,120	4,740,643	25,120	1,499,145	34,010	2,278,948	23	
14,150	145,989	43,990	547,626	6,440	98,446	8,960	164,616	24	
38,370	148,053	155,980	763,099	25,220	121,636	30,330	139,027	25	
10,620	106,121	13,710	118,461	4,780	59,257	5,410	82,412	26	
208,280	487,709	306,640	992,806	56,970	198,908	68,290	262,467	27	
314,760	856,709	710,260	2,105,157	113,470	306,169	130,740	362,369	28	
2,968,450	74,883,504	5,680,160	187,063,642	948,010	39,957,989	1,079,930	49,671,718	29	
644,900	984,466	1,445,210	2,605,481	361,680	749,234	420,950	931,199	30	
851,970	2,000,205	2,135,090	7,079,900	388,100	1,236,330	473,090	1,593,183	31	
965,690	339,760	1,729,670	685,172	419,450	193,843	480,620	229,146	32	
39,650	76,477	394,240	1,043,366	40,360	80,368	36,960	90,572	33	
353,930	149,985	1,290,270	984,526	189,330	171,262	249,130	254,457	34	
75,330	273,879	138,890	640,733	41,020	197,843	53,090	260,150	35	
161,700	238,828	250,600	834,112	53,870	195,256	61,690	238,887	36	
74,330	441,988	265,610	3,300,191	31,370	435,445	41,840	532,560	37	
285,060	777,541	455,190	1,670,616	93,440	373,324	115,180	486,122	38	
1,909,640	5,283,129	4,131,610	18,844,097	767,250	3,632,905	906,060	4,616,275	39	
2,968,190	69,571,959	5,680,140	168,103,257	948,010	36,268,795	1,079,930	44,905,597	40	
2,966,480	19,120,665	5,674,830	36,595,056	948,010	6,111,976	1,079,930	6,959,666	41	
121,810	424,058	918,310	3,194,910	4,930	17,156	470	1,650	42	
129,520	614,436	714,150	2,730,583	325,640	1,472,126	380,450	1,626,742	43	
30,780	17,824			850,060	362,368	1,064,480	887,133	44	
2,608,480	1,080,745	4,185,720	2,068,710	907,600	533,946	1,049,560	651,480	45	
2,613,570	1,526,171	3,850,360	2,627,675	837,930	698,463	951,680	834,752	46	
126,460	122,896	988,210	967,110	17,780	17,372	4,280	3,861	47	
26,050	110,273	112,050	471,525	19,240	82,831	19,350	83,664	48	
560,530	603,897	555,100	651,663	165,570	226,299	121,690	116,570	49	
		297,570	834,280	21,550	39,878	28,120	37,531	50	
106,430	135,614	441,840	514,102	43,710	51,661	49,420	59,395	51	
2,967,340	4,049,631	5,676,330	8,608,728	948,010	1,635,781	1,079,930	1,923,106	52	
804,130	338,016	2,219,970	1,440,300	434,940	234,510	548,190	328,022	53	
880	2,370	3,000	22,595	340	1,980	380	1,519	54	
712,020	86,814	2,046,870	384,123	400,550	61,235	510,400	85,795	55	
2,967,340	4,136,445	5,676,490	8,992,850	948,010	1,697,016	1,079,930	2,008,901	56	
2,966,490	8,958,939	5,674,200	24,427,828	947,680	5,826,066	1,079,490	7,466,532	57	
1,955,630	3,435,437	4,159,000	10,427,598	629,520	2,285,881	767,040	3,086,450	58	
2,968,450	12,394,375	5,680,160	34,855,426	948,010	8,111,948	1,079,930	10,552,983	59	
18,370	30,687	106,100	207,480	145,180	60,260	214,740	150,734	60	
2,966,930	8,578,707	5,675,110	23,310,696	947,720	5,558,882	1,079,590	7,121,948	61	
2,925,480	405,093	5,614,850	1,216,797	944,050	287,862	1,075,390	372,731	62	
940	3,561	9,530	34,281	2,220	5,445	1,140	4,609	63	
169,270	87,601	653,440	530,724	80,850	61,281	100,880	78,049	64	
93,010	72,718	425,930	331,304	101,060	57,091	118,410	105,215	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 6A (continued)

Taxable Returns by Marital Status and Number of Dependants

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Married taxfilers - Déclarants			
		With 3 or more dependants Ayant 3 personnes à charge ou plus		With 1 or more dependants Ayant 1 personne à charge ou plus	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	474,590	2,502,530
Number of non-taxable returns	2	Nombre de déclarations non imposables	2		
Total number of returns	3	Nombre total de déclarations	3	474,590	2,502,530
Sources of income		Sources de revenu			
Employment income	4	Revenus d'emploi	4	426,880	17,351,726
Commissions (from employment)	5	Commissions (d'emploi)	5	14,230	409,088
Other employment income	6	Autres revenus d'emploi	6	27,100	122,487
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	250	956
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	3,720	21,900
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	2,550	20,402
Family Allowance	10	Allocations familiales	10	469,490	674,227
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	98,590	573,594
Taxable amount of dividends	12	Montant imposable des dividendes	12	45,110	353,226
Bond interest	13	Intérêts obligataires	13	53,490	26,096
Bank interest	14	Intérêts bancaires	14	155,990	173,696
Mortgage interest	15	Intérêts hypothécaires	15	2,950	14,738
Income from trusts	16	Revenus de fiducie	16	5,930	6,442
Annuity income	17	Revenus de rentes	17	2,290	4,987
Foreign investment income	18	Revenus de placements étrangers	18	7,260	10,319
Net rental income	19	Revenus nets de location	19	42,780	-64,155
Taxable capital gains	20	Gains en capital imposables	20	26,490	397,841
RRSP income	21	Revenu d'un REER	21	22,000	118,752
Net business income	22	Revenus nets d'entreprise	22	43,780	361,235
Net professional income	23	Revenus nets de profession libérale	23	19,530	1,665,344
Net commission income	24	Revenus nets de commissions	24	4,120	65,529
Net farming income	25	Revenus nets d'agriculture	25	29,840	211,582
Net fishing income	26	Revenus nets de pêche	26	2,120	32,291
Tax exempt income	27	Revenus non imposables	27	34,050	138,481
Other income	28	Autres revenus	28	61,290	203,641
Total income assessed	29	Revenu total établi	29	474,590	22,894,425
Deductions		Déductions			
RPP contributions	30	Cotisations à un régime de pension agréé	30	166,920	368,176
RRSP contributions	31	Cotisations à un REER	31	192,680	732,395
Union and professional dues	32	Cotisations syndicales et professionnelles	32	200,990	96,007
Child care expenses	33	Frais de garde d'enfants	33	12,810	29,738
Carrying charges and interest expenses	34	Frais financiers et frais d'intérêts	34	99,210	140,889
Other employment expenses	35	Autres dépenses d'emploi	35	24,050	118,352
Other deductions (from total income)	36	Autres déductions (du revenu total)	36	28,490	127,973
Capital gains deduction	37	Déduction pour gains en capital	37	18,030	313,159
Additional deductions (from net income)	38	Déductions supplémentaires (du revenu net)	38	55,270	257,316
Total deductions (Items 30 to 38)	39	Total des déductions (postes 30 à 38)	39	387,000	2,184,006
Taxable income assessed	40	Revenu imposable établi	40	474,590	20,597,983
Non-refundable tax credits		Crédits d'impôt non remboursables			
Amounts allowed: (41-51)		Montants alloués : (41-51)			
Basic personal amount	41	Montant personnel de base	41	474,590	3,056,714
Age amount	42	Montant en raison de l'âge	42	260	888
Married or equivalent amount	43	Montant de marié(e) ou l'équivalent	43	211,460	932,754
Amounts for dependent children	44	Montants pour enfants à charge	44	474,570	885,349
CPP or QPP contributions	45	Cotisations au RPC ou au RRQ	45	459,650	287,349
Unemployment Insurance premiums	46	Cotisations à l'assurance-chômage	46	399,280	346,252
Eligible pension income amount	47	Montant pour revenu de pensions	47	1,290	1,148
Disability amount	48	Montant pour personnes handicapées	48	11,780	52,889
Tuition fees and education amount	49	Frais de scolarité et montant rel. aux études	49	50,040	46,285
Amounts transferred from spouse	50	Montants transférés du conjoint	50	14,800	15,315
Allowable portion of medical expenses	51	Partie déductible des frais médicaux	51	29,690	35,823
Total tax credits on above amounts	52	Total, créd. d'imp. pour montants ci-dessus	52	474,590	966,989
Donations allowed: (53-54)		Dons alloués : (53-54)			
Charitable donations	53	Dons de charité	53	257,040	288,453
Gifts to Canada or a province	54	Dons au Canada ou à une province	54	400	339
Total tax credits on donations	55	Total, crédits d'impôt pour les dons	55	243,440	78,366
Total non-refundable tax credits	56	Total des crédits d'impôt non remboursables	56	474,590	1,045,355
Net federal tax	57	Impôt fédéral net	57	474,290	3,361,055
Net provincial tax	58	Impôt provincial net	58	333,400	1,430,198
Total tax payable	59	Total de l'impôt à payer	59	474,590	4,791,254
Social benefits repayment	60	Rembours. de prestations de program. sociaux	60	103,460	112,948
Basic federal tax	61	Impôt fédéral de base	61	474,300	3,203,817
Federal individual surtax	62	Surtaxe fédérale des particuliers	62	471,240	175,131
Minimum tax	63	Impôt minimum	63	560	2,277
Dividend tax credit	64	Crédit d'impôt pour dividendes	64	42,680	47,068
Child tax credit	65	Crédit d'impôt pour enfants	65	57,870	85,247

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Déclarations imposables selon l'état civil et le nombre de personnes à charge

Année d'imposition 1992 (en milliers de dollars)

marié(e)s		Widowed, divorced, separated - Veuf (veuve), divorcé(e), séparé(e)						I t e m	P o s t e
Total		With no dependants Sans personne à charge		With 1 or more dependants Ayant 1 personne à charge ou plus		Total			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
8,182,690		1,480,500		369,650		1,850,150		1	
8,182,690		1,480,500		369,650		1,850,150		2	
	\$		\$		\$		\$	3	
6,488,330	209,055,328	787,680	22,521,782	341,090	9,631,039	1,128,770	32,152,820	4	
215,610	4,342,500	30,390	561,041	10,980	150,041	41,370	711,082	5	
364,510	1,658,836	54,570	278,465	19,690	51,770	74,260	330,235	6	
905,810	3,907,747	541,050	2,374,173	2,700	11,170	543,750	2,385,344	7	
1,202,890	6,623,832	700,970	3,589,763	30,780	142,139	731,740	3,731,902	8	
977,490	12,857,794	440,120	3,995,894	8,950	75,646	449,080	4,071,540	9	
2,575,960	1,920,542	16,020	6,059	355,940	220,987	371,960	227,046	10	
1,687,800	9,367,062	226,740	1,273,205	85,860	458,995	312,600	1,732,200	11	
911,370	5,382,809	183,980	1,251,150	24,830	105,499	208,800	1,356,649	12	
1,387,520	1,723,156	289,340	669,321	49,510	24,198	338,840	693,519	13	
3,634,500	9,626,321	850,150	4,241,913	110,320	179,276	960,470	4,421,189	14	
133,290	874,121	38,100	282,157	2,700	13,575	40,800	295,733	15	
135,980	227,409	35,030	155,483	4,450	7,195	39,480	162,678	16	
250,010	1,112,071	117,770	534,894	3,800	17,890	121,570	552,784	17	
170,160	270,239	39,270	80,831	5,030	4,751	44,290	85,582	18	
695,040	317,996	114,260	160,241	24,440	-37,061	138,700	123,180	19	
471,760	6,227,222	88,290	1,186,824	13,430	111,502	101,720	1,298,326	20	
420,660	2,386,925	100,920	727,576	22,410	115,850	123,330	843,426	21	
566,670	4,547,808	64,030	435,141	16,390	97,911	80,420	533,053	22	
212,790	10,184,079	24,700	825,625	8,780	282,700	33,480	1,108,325	23	
63,510	876,218	10,760	126,671	3,410	39,745	14,170	166,417	24	
241,370	1,235,344	22,820	50,895	3,200	5,588	26,010	56,483	25	
26,020	292,421	1,820	20,301	500	3,490	2,320	23,792	26	
465,940	1,592,662	215,260	583,936	46,410	205,623	261,670	789,559	27	
1,015,760	2,977,335	216,280	998,359	148,730	849,382	365,010	1,847,740	28	
8,182,690	299,587,775	1,480,500	46,931,700	369,650	12,768,903	1,850,150	59,700,603	29	
2,394,760	4,654,090	278,270	514,901	141,790	247,848	420,060	762,748	30	
3,188,960	10,641,807	334,600	1,071,421	120,170	326,699	454,770	1,398,120	31	
2,830,740	1,204,169	343,460	138,339	162,510	67,558	505,970	205,897	32	
484,360	1,244,045	4,020	7,008	87,370	188,303	91,380	195,311	33	
1,827,940	1,551,134	418,820	232,691	64,250	34,559	483,070	267,250	34	
257,050	1,217,078	35,080	188,640	11,360	45,201	46,440	233,840	35	
394,660	1,396,228	219,700	1,135,764	33,520	124,476	253,220	1,260,241	36	
356,850	4,581,355	67,510	717,787	8,960	77,101	76,470	794,888	37	
719,080	2,787,377	255,470	769,631	53,910	242,723	309,390	1,012,354	38	
6,191,920	29,277,283	1,082,100	4,776,182	306,700	1,354,467	1,388,800	6,130,649	39	
8,182,680	269,875,632	1,480,440	42,089,740	369,650	11,400,331	1,850,100	53,490,071	40	
8,177,360	52,723,413	1,479,600	9,542,170	369,650	2,384,850	1,849,250	11,927,020	41	
923,960	3,214,604	547,780	1,905,893	2,930	10,192	550,710	1,916,085	42	
1,631,710	6,762,205	14,330	57,304	349,910	1,639,950	364,240	1,697,254	43	
2,389,110	2,134,850			157,050	87,059	157,050	87,059	44	
6,602,530	3,541,486	758,410	381,491	343,580	176,483	1,101,990	557,974	45	
6,039,250	4,507,142	739,770	514,119	333,940	242,251	1,073,710	756,370	46	
1,011,570	989,490	468,780	456,217	8,360	8,087	477,140	464,304	47	
162,420	690,910	51,970	220,286	7,420	31,960	59,380	252,246	48	
892,400	1,040,817	99,140	113,049	62,030	61,735	161,160	174,784	49	
362,030	927,005	10,050	43,895	380	1,385	10,430	45,279	50	
564,660	660,981	123,990	275,784	23,840	26,424	147,830	302,209	51	
8,178,860	13,134,604	1,479,710	2,296,042	369,650	823,546	1,849,360	3,119,588	52	
3,460,130	2,291,285	680,150	371,081	138,870	48,069	819,020	419,150	53	
4,120	26,432	1,290	12,907	80	92	1,370	12,999	54	
3,201,260	609,518	636,980	98,455	122,820	12,001	759,800	110,456	55	
8,179,020	13,744,122	1,479,710	2,394,497	369,650	835,547	1,849,360	3,230,044	56	
8,175,660	41,081,483	1,477,280	5,854,755	369,070	1,368,648	1,846,340	7,223,403	57	
5,888,960	17,230,128	1,004,660	2,361,916	225,710	493,387	1,230,360	2,855,303	58	
8,182,690	58,311,610	1,480,500	8,216,671	369,650	1,862,035	1,850,150	10,078,706	59	
569,480	531,422	39,260	97,695	26,040	14,167	65,290	111,863	60	
8,176,720	39,195,344	1,477,450	5,590,944	369,070	1,308,620	1,846,520	6,899,565	61	
8,105,520	2,052,521	1,460,530	287,748	366,900	63,021	1,827,420	350,769	62	
13,450	46,612	1,610	6,983	210	922	1,820	7,905	63	
877,850	717,122	179,530	166,716	23,130	14,054	202,660	180,769	64	
703,270	578,857	9,670	6,103	258,620	220,752	268,290	226,855	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 6A (concluded)

Taxable Returns by Marital Status and Number of Dependants

1992 Taxation year (all money figures in thousands of dollars)

Item	Poste	Unstated - Non déclaré			
		With no dependants Sans personne à charge		With 1 or more dependants Ayant 1 personne à charge ou plus	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	1	470,160	79,340
Number of non-taxable returns	2	Nombre de déclarations non imposables	2		
Total number of returns	3	Nombre total de déclarations	3	470,160	79,340
Sources of income		Sources de revenu			
Employment income	4	Revenus d'emploi	4	382,050	10,084,898
Commissions (from employment)	5	Commissions (d'emploi)	5	11,050	101,251
Other employment income	6	Autres revenus d'emploi	6	15,520	53,927
Old Age Security pension	7	Pension de sécurité de la vieillesse	7	60,510	261,087
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	81,570	418,433
Other pensions or superannuation	9	Autres pensions et pensions de retraite	9	57,750	675,458
Family Allowance	10	Allocations familiales	10	5,280	2,869
Unemployment Insurance benefits	11	Prestations d'assurance-chômage	11	93,430	470,054
Taxable amount of dividends	12	Montant imposable des dividendes	12	36,950	86,608
Bond interest	13	Intérêts obligataires	13	91,460	117,388
Bank interest	14	Intérêts bancaires	14	171,470	447,254
Mortgage interest	15	Intérêts hypothécaires	15	4,060	18,738
Income from trusts	16	Revenus de fiducie	16	8,550	11,342
Annuity income	17	Revenus de rentes	17	14,180	52,163
Foreign investment income	18	Revenus de placements étrangers	18	6,260	5,297
Net rental income	19	Revenus nets de location	19	20,730	9,399
Taxable capital gains	20	Gains en capital imposables	20	15,820	108,191
RRSP income	21	Revenu d'un REER	21	20,510	103,423
Net business income	22	Revenus nets d'entreprise	22	13,390	62,772
Net professional income	23	Revenus nets de profession libérale	23	4,640	106,272
Net commission income	24	Revenus nets de commissions	24	2,730	10,968
Net farming income	25	Revenus nets d'agriculture	25	3,220	4,825
Net fishing income	26	Revenus nets de pêche	26	590	4,827
Tax exempt income	27	Revenus non imposables	27	30,560	83,002
Other income	28	Autres revenus	28	47,630	153,709
Total income assessed	29	Revenu total établi	29	470,160	13,454,156
Deductions		Déductions			
RPP contributions	30	Cotisations à un régime de pension agréé	30	135,530	232,031
RRSP contributions	31	Cotisations à un REER	31	160,930	410,159
Union and professional dues	32	Cotisations syndicales et professionnelles	32	160,940	60,981
Child care expenses	33	Frais de garde d'enfants	33	15,930	43,263
Carrying charges and interest expenses	34	Frais financiers et frais d'intérêts	34	82,190	24,143
Other employment expenses	35	Autres dépenses d'emploi	35	10,710	42,303
Other deductions (from total income)	36	Autres déductions (du revenu total)	36	22,570	49,926
Capital gains deduction	37	Déduction pour gains en capital	37	10,190	60,568
Additional deductions (from net income)	38	Déductions supplémentaires (du revenu net)	38	37,570	116,011
Total deductions (Items 30 to 38)	39	Total des déductions (postes 30 à 38)	39	333,230	1,039,386
Taxable income assessed	40	Revenu imposable établi	40	470,050	12,410,420
Non-refundable tax credits		Crédits d'impôt non remboursables			
Amounts allowed: (41-51)		Montants alloués : (41-51)			
Basic personal amount	41	Montant personnel de base	41	469,600	3,030,060
Age amount	42	Montant en raison de l'âge	42	61,580	214,429
Married or equivalent amount	43	Montant de marié(e) ou l'équivalent	43		190
Amounts for dependent children	44	Montants pour enfants à charge	44		12,560
CPP or QPP contributions	45	Cotisations au RPC ou au RRQ	45	368,860	175,220
Unemployment Insurance premiums	46	Cotisations à l'assurance-chômage	46	369,930	253,830
Eligible pension income amount	47	Montant pour revenu de pensions	47	60,290	58,589
Disability amount	48	Montant pour personnes handicapées	48	7,900	32,958
Tuition fees and education amount	49	Frais de scolarité et montant rel. aux études	49	68,680	74,782
Amounts transferred from spouse	50	Montants transférés du conjoint	50	4,410	10,697
Allowable portion of medical expenses	51	Partie déductible des frais médicaux	51	22,380	34,957
Total tax credits on above amounts	52	Total, créd. d'imp. pour montants ci-dessus	52	469,660	660,317
Donations allowed: (53-54)		Dons alloués : (53-54)			
Charitable donations	53	Dons de charité	53	159,910	69,470
Gifts to Canada or a province	54	Dons au Canada ou à une province	54	10	239
Total tax credits on donations	55	Total, crédits d'impôt pour les dons	55	147,280	17,633
Total non-refundable tax credits	56	Total des crédits d'impôt non remboursables	56	469,660	677,950
Net federal tax	57	Impôt fédéral net	57	469,980	1,699,756
Net provincial tax	58	Impôt provincial net	58	335,160	689,557
Total tax payable	59	Total de l'impôt à payer	59	470,160	2,389,313
Social benefits repayment		Rembours. de prestations de program. sociaux			
Basic federal tax	60	Impôt fédéral de base	60	4,450	7,387
Federal individual surtax	61	Surtaxe fédérale des particuliers	61	469,990	1,625,640
Minimum tax	62	Impôt minimum	62	466,620	76,354
Dividend tax credit	63	Crédit d'impôt pour dividendes	63	300	338
Child tax credit	64	Crédit d'impôt pour enfants	64	35,460	11,528
	65		65	2,260	1,751

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Déclarations imposables selon l'état civil et le nombre de personnes à charge

Année d'imposition 1992 (en milliers de dollars)

Total		Grand total - Total global						I t e m s	P o s t e
		With no dependants Sans personne à charge		With 1 or more dependants Ayant 1 personne à charge ou plus		Total			
		Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
549,500		10,461,210		3,089,580		13,550,800		1	
549,500		10,461,210		3,089,580		13,550,800		2	
	\$		\$		\$		\$	3	
458,020	13,095,735	7,886,660	207,138,209	2,850,330	105,741,135	10,736,990	312,879,343	4	
13,310	145,149	269,210	3,732,105	98,310	2,333,657	367,520	6,065,762	5	
19,290	65,384	414,070	1,731,333	161,030	628,795	575,100	2,360,129	6	
60,600	261,471	1,621,430	7,034,590	8,600	36,403	1,630,020	7,070,993	7	
82,730	423,880	2,137,760	11,318,009	60,640	303,343	2,198,400	11,621,352	8	
58,570	685,435	1,572,330	18,567,606	38,100	453,602	1,610,430	19,021,208	9	
82,870	57,024	150,440	71,244	2,999,830	2,189,761	3,150,270	2,261,005	10	
107,630	555,120	2,234,940	11,854,365	694,070	4,087,324	2,929,000	15,941,689	11	
42,360	98,220	1,069,770	5,966,548	271,000	1,528,887	1,340,770	7,495,435	12	
105,300	121,602	1,815,790	2,782,488	414,900	2,230,690	2,230,690	2,991,431	13	
191,930	465,774	4,685,270	15,304,201	978,400	1,236,866	5,663,670	16,541,068	14	
4,190	18,994	177,950	1,190,822	20,420	102,965	198,370	1,293,787	15	
9,050	11,565	185,410	435,786	34,300	39,101	219,710	474,887	16	
14,480	52,457	413,020	1,816,714	17,120	45,986	430,140	1,862,700	17	
7,120	5,601	214,210	353,630	43,310	55,413	257,520	409,043	18	
24,950	3,080	722,690	640,295	259,330	-328,764	982,010	311,531	19	
18,240	119,069	538,240	6,462,893	147,540	1,795,530	685,780	8,258,423	20	
25,470	120,370	522,220	2,985,204	145,600	754,724	667,820	3,739,927	21	
15,600	83,472	563,590	4,147,939	219,550	1,784,600	783,130	5,932,538	22	
6,120	150,655	206,770	6,747,227	90,610	5,829,907	297,380	12,577,134	23	
2,920	15,502	70,520	821,417	24,230	382,708	94,750	1,204,125	24	
3,690	8,463	219,970	966,831	89,470	481,512	309,440	1,448,343	25	
750	5,654	26,520	243,586	13,190	184,402	39,710	427,987	26	
34,440	95,909	743,340	2,088,296	227,000	877,542	970,340	2,965,838	27	
59,900	189,107	1,264,390	4,048,702	491,030	1,822,190	1,755,420	5,870,891	28	
549,500	16,854,690	10,461,210	318,450,040	3,089,580	132,576,532	13,550,800	451,026,571	29	
173,460	313,981	2,462,470	4,276,664	1,170,710	2,438,622	3,633,180	6,715,286	30	
198,600	510,435	3,447,750	10,489,012	1,246,560	4,061,556	4,694,310	14,550,567	31	
200,460	80,772	3,143,860	1,202,854	1,358,990	627,744	4,502,850	1,830,598	32	
25,480	64,495	416,280	1,097,794	224,580	482,534	640,860	1,580,328	33	
98,260	29,972	2,128,550	1,387,414	634,660	610,926	2,763,200	1,998,340	34	
13,470	53,983	257,320	1,137,393	134,980	641,387	392,300	1,778,780	35	
26,330	58,701	647,590	2,245,165	188,310	708,832	835,900	2,953,997	36	
11,710	67,202	415,890	4,509,613	103,470	1,375,820	519,360	5,885,433	37	
43,190	134,895	1,010,770	3,252,772	345,940	1,459,396	1,356,710	4,712,168	38	
403,040	1,314,436	7,350,770	29,598,681	2,542,630	12,406,816	9,893,400	42,005,498	39	
549,390	15,527,994	10,460,770	288,638,056	3,089,580	119,827,598	13,550,350	408,465,655	40	
548,940	3,542,266	10,452,450	67,397,840	3,089,580	19,915,523	13,542,030	87,313,363	41	
61,770	215,090	1,649,160	5,738,197	9,090	31,641	1,658,250	5,769,838	42	
12,560	65,545	728,480	2,787,887	1,409,550	6,351,554	2,138,020	9,139,440	43	
69,920	55,708			2,646,850	2,295,441	2,646,850	2,295,441	44	
445,160	222,437	7,789,210	3,644,660	2,968,950	1,757,981	10,758,160	5,402,641	45	
444,360	322,224	7,441,940	4,835,104	2,728,940	2,276,803	10,170,880	7,111,907	46	
61,170	59,462	1,643,350	1,604,440	32,990	31,713	1,676,340	1,636,153	47	
9,280	38,791	196,560	829,078	60,580	263,142	257,130	1,092,220	48	
80,060	86,940	1,268,950	1,433,570	425,200	472,868	1,694,150	1,906,438	49	
4,770	11,225	312,020	888,872	65,210	94,637	377,230	983,509	50	
25,460	38,299	689,080	954,211	155,290	182,891	844,380	1,137,102	51	
549,000	791,699	10,454,980	15,314,337	3,089,580	5,781,184	13,544,570	21,095,521	52	
197,840	89,290	3,831,780	2,210,855	1,449,330	926,887	5,281,110	3,137,742	53	
10	239	5,070	38,095	1,310	3,945	6,380	42,040	54	
182,760	22,695	3,515,140	585,104	1,340,710	244,378	4,855,840	829,483	55	
549,000	814,394	10,455,140	15,899,442	3,089,580	6,025,562	13,544,730	21,925,004	56	
549,320	2,202,131	10,450,260	40,588,412	3,087,550	18,877,543	13,537,810	59,465,955	57	
397,550	906,755	7,372,240	16,797,096	2,100,260	7,630,526	9,472,500	24,427,622	58	
549,500	3,108,886	10,461,210	57,385,508	3,089,580	26,508,069	13,550,800	83,893,577	59	
16,790	15,297	164,540	341,678	505,390	347,592	669,930	689,269	60	
549,320	2,105,993	10,451,800	38,767,221	3,087,690	18,012,388	13,539,490	56,779,609	61	
545,720	99,063	10,331,120	1,970,336	3,073,030	937,109	13,404,140	2,907,445	62	
310	373	12,390	45,112	4,140	13,339	16,530	58,450	63	
40,570	13,073	1,032,450	794,888	257,890	203,678	1,290,340	998,566	64	
10,300	7,604	441,070	341,616	633,810	544,417	1,074,880	886,034	65	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 7

All Returns by Age, Sex, Total Income Class, and Occupation

1992 Taxation year (all money figures in thousands of dollars)

Total income class	Age group under 20 - Groupe d'âge moins de 20									
	Males-Hommes					Females-Femmes				
	Number <i>Nombre</i>	Total income assessed <i>Revenu total établi</i>	Taxable income assessed <i>Revenu imposable établi</i>	Total non-refundable tax credit <i>Total des crédits d'impôt non remboursables</i>	Total Tax payable <i>Impôt total à payer</i>	Number <i>Nombre</i>	Total income assessed <i>Revenu total établi</i>	Taxable income assessed <i>Revenu imposable établi</i>	Total non-refundable tax credit <i>Total des crédits d'impôt non remboursables</i>	Total Tax payable <i>Impôt total à payer</i>
Taxable returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	46,000	371,889	368,466	53,307	11,461	38,660	312,017	308,916	45,438	8,686
10,000 to 12,500	23,770	266,429	261,222	28,881	21,236	13,120	143,981	140,915	16,446	10,316
12,500 to 15,000	13,280	180,064	173,367	16,167	18,885	5,030	68,425	67,499	6,447	6,832
15,000 to 17,500	7,290	117,685	115,742	9,155	14,704	2,520	40,709	39,912	3,302	4,985
17,500 to 20,000	4,580	85,468	82,198	5,935	11,934	1,220	22,553	21,413	1,485	2,940
20,000 to 22,500	2,020	42,609	41,236	2,614	6,480	1,140	23,874	23,292	1,583	3,667
22,500 to 25,000	1,160	27,195	26,307	1,633	4,042	240	5,503	5,419	297	976
25,000 to 27,000	1,020	26,291	25,743	1,395	3,802	220	5,719	4,715	372	500
27,000 to 30,000	1,080	31,431	31,070	1,433	3,747	490	13,861	13,739	594	974
30,000 to 35,000	650	21,157	20,302	810	2,204	370	12,213	11,556	432	1,928
35,000 to 40,000	1,380	50,490	49,011	1,891	6,607	100	3,594	3,594	104	163
40,000 to 45,000	300	12,703	12,511	384	2,627	90	3,574	3,494	94	367
45,000 to 50,000						60	3,039	2,411	72	539
50,000 to 100,000	250	15,395	12,866	422	2,164	220	12,708	10,666	318	1,524
100,000 and over	40	10,134	7,019	48	2,003	50	10,328	6,797	61	1,956
Total	102,810	1,258,940	1,227,061	124,075	111,897	63,520	682,099	664,339	77,046	46,353
Occupation										
Employees	88,020	1,016,556	995,285	106,163	89,083	56,000	564,640	555,028	67,885	36,660
Farmers	210	2,342	2,342	242	246					
Fishermen	1,050	17,813	16,799	1,273	2,596					
Professionals	900	14,584	14,277	1,189	1,680	310	4,127	3,791	355	468
Salespeople										
Business proprietors	1,660	21,606	21,305	1,972	2,076	490	5,016	4,909	635	300
Investors	3,760	96,028	89,860	4,603	7,152	3,160	67,480	60,289	3,613	5,204
Property owners										
Pensioners	290	4,450	3,921	509	225	110	2,245	2,245	226	247
Unclassified	6,930	85,226	83,090	8,122	8,781	3,450	38,592	38,077	4,332	3,475
Total	102,810	1,258,940	1,227,061	124,075	111,897	63,520	682,099	664,339	77,046	46,353
All returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$ 5,000	200,320	504,589	484,662	224,340	4	203,740	498,041	474,749	233,233	9
5,000 to 10,000	115,470	800,534	742,333	133,859	11,457	123,490	845,683	739,689	152,507	8,677
10,000 to 15,000	39,270	473,077	450,465	48,546	40,121	24,360	287,688	221,349	34,173	17,148
15,000 to 20,000	12,400	212,116	204,532	15,947	26,639	4,950	83,652	69,649	6,806	7,926
20,000 to 25,000	3,490	76,865	74,582	4,594	10,522	1,710	36,371	33,443	2,283	4,643
25,000 to 30,000	2,430	66,622	65,679	3,183	7,549	1,210	33,091	31,965	1,514	1,473
30,000 to 35,000	660	21,259	20,396	814	2,204	370	12,213	11,556	432	1,928
35,000 to 40,000	1,430	52,267	49,011	1,946	6,607	100	3,594	3,594	104	163
40,000 to 45,000	330	14,021	13,829	477	2,627	90	3,574	3,494	94	367
45,000 to 50,000						60	3,039	2,411	72	539
50,000 to 100,000	250	15,715	12,904	428	2,164	410	26,754	13,402	537	1,524
100,000 and over	110	19,304	7,446	125	2,003	140	22,034	7,239	154	1,956
Total	376,150	2,256,369	2,125,839	434,257	111,897	360,610	1,855,734	1,612,539	431,910	46,353
Occupation										
Employees	309,720	1,830,214	1,778,606	357,464	89,083	276,410	1,400,815	1,360,731	323,292	36,660
Farmers	540	3,914	3,914	611	246	300	1,603	1,603	332	
Fishermen	1,450	19,560	18,423	1,727	2,596					
Professionals	1,740	17,627	17,305	2,120	1,680	460	4,394	4,059	519	468
Salespeople	140	654	654	180		80	405	405	89	
Business proprietors	3,230	28,511	28,186	3,837	2,076	1,270	9,154	9,030	1,595	300
Investors	16,240	161,409	141,041	18,839	7,152	16,280	151,310	119,427	18,302	5,204
Property owners	210	1,573	1,546	349	57	250	616	724	317	
Pensioners	2,770	12,067	9,091	3,271	225	2,330	10,396	6,663	3,084	247
Unclassified	40,100	180,842	127,073	45,859	8,781	63,230	277,039	109,894	84,379	3,475
Total	376,150	2,256,369	2,125,839	434,257	111,897	360,610	1,855,734	1,612,539	431,910	46,353

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon l'âge, le sexe, le palier de revenu total et l'occupation

Année d'imposition 1992 (en milliers de dollars)

Age group/Groupe d'âge : 20 - 24										Palier de revenu total
Males-Hommes					Females-Femmes					
Number	Total income assessed	Taxable income assessed	Total non-refundable tax credit	Total tax payable	Number	Total income assessed	Taxable income assessed	Total non-refundable tax credit	Total tax payable	
Nombre	Revenu total établi	Revenu imposable établi	Total des crédits d'impôt non remboursables	Impôt total à payer	Nombre	Revenu total établi	Revenu imposable établi	Total des crédits d'impôt non remboursables	Impôt total à payer	
	\$	\$	\$	\$		\$	\$	\$	\$	Déclarations imposables
88,280	749,651	737,374	105,774	24,656	94,580	802,561	791,468	114,136	25,838	Moins de \$10,000
85,390	960,904	932,990	109,766	67,424	82,640	927,056	902,350	105,920	65,384	10,000 à 12,500
80,570	1,105,553	1,070,104	103,702	112,973	62,920	864,165	835,785	83,385	83,666	12,500 à 15,000
60,900	990,439	956,371	80,392	116,360	52,330	847,014	819,602	69,811	100,733	15,000 à 17,500
53,720	1,004,307	973,886	70,401	138,147	42,980	802,890	775,501	58,054	111,101	17,500 à 20,000
46,320	981,354	945,705	63,779	140,528	37,280	790,893	763,906	50,710	116,640	20,000 à 22,500
36,030	854,159	819,564	48,814	130,821	28,530	675,461	652,519	38,961	105,540	22,500 à 25,000
23,090	598,244	566,965	32,128	93,820	18,190	471,759	450,270	25,588	75,593	25,000 à 27,000
25,350	719,892	688,781	36,280	118,022	14,840	421,202	399,456	21,053	71,649	27,000 à 30,000
31,600	1,016,366	971,084	45,692	182,429	14,620	470,327	441,370	21,275	81,221	30,000 à 35,000
18,050	673,321	629,009	26,578	132,505	6,910	256,613	237,430	10,549	48,865	35,000 à 40,000
9,790	414,011	383,986	14,793	88,005	3,040	128,589	117,833	4,700	25,859	40,000 à 45,000
5,070	238,864	218,108	7,772	53,618	1,640	77,909	71,248	2,511	17,790	45,000 à 50,000
4,890	288,827	263,028	7,967	70,718	970	58,961	49,733	1,668	12,931	50,000 à 100,000
250	53,223	36,052	502	13,298	150	25,592	13,370	236	3,773	100,000 et plus
569,290	10,649,116	10,193,008	754,339	1,483,324	461,600	7,620,994	7,321,842	608,556	946,584	Total
										Occupation
485,260	9,423,747	9,040,597	650,956	1,353,254	421,680	7,091,134	6,827,970	557,760	901,626	Employés
2,520	41,900	39,109	3,343	5,173	410	6,853	6,321	525	870	Agriculteurs
2,230	46,156	44,143	3,012	7,532	80	1,198	1,198	152	84	Pêcheurs
1,480	21,471	19,926	1,935	2,250	940	17,155	16,713	1,236	2,617	Memb. de prof. lib. indép.
1,090	19,852	18,996	1,435	2,809	500	6,813	6,369	626	755	Vendeurs
9,250	140,084	131,773	11,992	15,577	3,450	56,196	52,456	4,564	6,681	Prop. d'entreprises
2,670	81,720	64,556	3,843	8,538	3,150	93,023	74,707	4,848	8,692	Investisseurs
650	16,291	13,356	1,002	2,018	470	6,709	6,422	567	595	Prop. d'immeubles
180	2,745	2,099	323	39						Retraités
63,970	855,150	818,453	76,498	86,133	30,940	341,912	329,686	38,277	24,664	Non classés
569,290	10,649,116	10,193,008	754,339	1,483,324	461,600	7,620,994	7,321,842	608,556	946,584	Total
										Toutes les déclarations
173,030	416,083	357,036	199,030	154	216,310	482,088	435,007	257,748	110	Moins de \$ 5,000
235,790	1,740,741	1,496,745	293,182	24,502	268,970	2,007,079	1,695,276	352,540	25,727	5,000 à 10,000
176,360	2,190,546	2,067,382	231,029	180,397	193,000	2,365,235	1,890,734	277,494	149,050	10,000 à 15,000
116,430	2,025,100	1,940,777	154,103	254,507	105,490	1,821,150	1,631,687	148,180	211,834	15,000 à 20,000
83,610	1,863,977	1,770,080	114,763	271,349	66,940	1,490,562	1,424,186	91,770	222,181	20,000 à 25,000
48,690	1,324,853	1,256,731	68,729	211,842	33,260	899,322	851,522	47,043	147,243	25,000 à 30,000
32,000	1,028,557	973,136	46,163	182,429	14,690	472,438	443,444	21,595	81,221	30,000 à 35,000
18,050	673,321	629,009	26,578	132,505	6,910	256,613	237,430	10,549	48,865	35,000 à 40,000
9,790	414,011	383,986	14,793	88,005	3,040	128,589	117,833	4,700	25,859	40,000 à 45,000
5,070	238,912	218,108	7,773	53,618	1,640	77,909	71,248	2,511	17,790	45,000 à 50,000
4,900	289,005	263,045	7,970	70,718	970	59,045	49,771	1,669	12,931	50,000 à 100,000
290	58,490	36,374	557	13,298	150	25,717	13,379	237	3,773	100,000 et plus
904,010	12,263,595	11,392,409	1,164,672	1,483,324	911,350	10,085,748	8,861,517	1,216,036	946,584	Total
										Occupation
685,360	10,470,461	9,964,642	902,107	1,353,254	661,190	8,369,089	7,983,964	867,422	901,626	Employés
4,580	53,903	50,338	5,973	5,173	1,200	11,697	11,165	1,501	870	Agriculteurs
2,810	49,558	46,270	3,671	7,532	320	2,741	2,741	495	84	Pêcheurs
2,230	25,810	24,029	2,923	2,250	2,140	23,190	22,514	2,711	2,617	Memb. de prof. lib. indép.
2,700	26,328	25,069	3,282	2,809	840	8,341	7,177	1,002	755	Vendeurs
14,630	161,232	153,769	18,426	15,577	8,470	73,702	71,346	10,502	6,681	Prop. d'entreprises
14,390	123,334	87,556	17,922	8,538	16,290	133,357	105,654	21,057	8,692	Investisseurs
1,690	17,927	15,684	2,409	2,018	2,480	18,003	14,883	3,498	595	Prop. d'immeubles
3,990	23,628	14,832	5,185	39	3,700	16,654	11,382	4,603		Retraités
171,630	1,311,415	1,010,220	202,774	86,133	214,740	1,428,976	630,690	303,245	24,664	Non classés
904,010	12,263,595	11,392,409	1,164,672	1,483,324	911,350	10,085,748	8,861,517	1,216,036	946,584	Total

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 7 (continued)

All Returns by Age, Sex, Total Income Class, and Occupation

1992 Taxation year (all money figures in thousands of dollars)

Total income class	Age group/Groupe d'âge : 25 - 29									
	Males-Hommes					Females-Femmes				
	Number <i>Nombre</i>	Total income assessed <i>Revenu total établi</i>	Taxable income assessed <i>Revenu imposable établi</i>	Total non-refundable tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>	Number <i>Nombre</i>	Total income assessed <i>Revenu total établi</i>	Taxable income assessed <i>Revenu imposable établi</i>	Total non-refundable tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>
Taxable returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	47,930	399,598	390,361	54,833	14,632	69,660	580,803	568,118	79,493	22,033
10,000 to 12,500	53,030	598,327	570,474	65,412	43,400	57,600	648,839	620,603	70,798	48,053
12,500 to 15,000	51,700	712,628	680,458	68,130	67,274	64,480	885,312	846,912	85,009	83,854
15,000 to 17,500	58,810	956,652	909,548	80,514	104,162	61,910	1,003,757	949,912	83,828	109,854
17,500 to 20,000	61,860	1,160,668	1,104,143	85,408	144,388	67,070	1,256,346	1,183,641	94,248	153,393
20,000 to 22,500	71,250	1,514,819	1,441,181	101,415	204,115	60,970	1,295,232	1,218,581	85,531	177,692
22,500 to 25,000	62,650	1,490,291	1,407,715	90,611	214,280	62,030	1,476,847	1,392,569	88,216	215,726
25,000 to 27,000	49,200	1,280,942	1,209,331	72,859	195,323	48,570	1,261,701	1,176,379	69,019	188,440
27,000 to 30,000	66,080	1,879,881	1,770,359	97,129	294,355	58,320	1,659,282	1,554,716	85,015	266,093
30,000 to 35,000	106,030	3,448,718	3,241,544	164,363	582,569	72,640	2,344,382	2,175,377	107,745	399,901
35,000 to 40,000	86,410	3,231,706	3,017,074	136,741	605,289	50,730	1,894,076	1,738,037	76,645	359,889
40,000 to 45,000	56,230	2,381,927	2,203,319	90,501	486,354	27,800	1,175,202	1,067,513	41,852	242,530
45,000 to 50,000	38,850	1,838,418	1,696,642	61,233	406,332	16,870	795,019	722,143	25,746	178,398
50,000 to 100,000	58,340	3,446,489	3,142,461	96,226	840,474	17,680	1,041,648	919,767	26,348	244,660
100,000 and over	2,670	455,788	375,230	4,841	137,425	890	146,999	115,303	1,518	39,537
Total	871,030	24,796,852	23,159,841	1,270,216	4,340,372	737,220	17,465,445	16,249,570	1,021,012	2,730,055
Occupation										
Employees	737,240	22,165,932	20,753,675	1,089,294	3,985,018	653,180	16,041,730	14,941,764	911,225	2,555,288
Farmers	8,840	153,255	139,092	12,602	15,351	1,950	40,020	36,483	2,660	5,391
Fishermen	2,650	73,187	69,043	3,896	14,183	350	3,731	3,070	392	226
Professionals	5,680	224,557	203,935	8,730	49,810	5,670	194,285	175,508	8,215	39,360
Salespeople	2,560	73,468	68,256	3,506	15,778	740	16,590	15,706	959	2,865
Business proprietors	25,590	528,978	489,086	37,043	73,338	12,900	220,635	207,085	16,694	28,579
Investors	3,430	198,843	133,035	5,241	23,648	2,640	129,361	95,843	3,829	19,019
Property owners	1,340	35,235	32,245	1,725	5,622	1,570	33,618	31,081	2,267	4,604
Pensioners	310	2,715	2,672	423	32	20	335	335	24	52
Unclassified	83,400	1,340,681	1,268,803	107,756	157,591	58,220	785,141	742,694	74,747	74,671
Total	871,030	24,796,852	23,159,841	1,270,216	4,340,372	737,220	17,465,445	16,249,570	1,021,012	2,730,055
All returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$ 5,000	85,800	152,981	126,487	98,439	279	188,210	266,344	237,717	218,786	254
5,000 to 10,000	129,390	970,306	688,875	157,312	14,353	170,070	1,295,343	984,375	219,640	21,779
10,000 to 15,000	122,720	1,524,593	1,364,777	164,835	110,674	174,570	2,181,888	1,651,685	254,379	131,907
15,000 to 20,000	126,730	2,222,021	2,051,825	176,614	248,550	151,220	2,637,355	2,216,754	222,988	263,247
20,000 to 25,000	136,880	3,070,668	2,869,253	197,476	418,396	128,800	2,899,658	2,644,339	185,839	393,418
25,000 to 30,000	116,910	3,204,964	2,991,039	172,178	489,678	107,590	2,939,109	2,735,446	155,426	454,534
30,000 to 35,000	106,570	3,466,410	3,246,705	165,151	582,569	72,750	2,347,714	2,176,713	107,977	399,901
35,000 to 40,000	86,740	3,243,598	3,018,521	137,255	605,289	50,760	1,894,949	1,738,043	76,672	359,889
40,000 to 45,000	56,250	2,382,851	2,203,366	90,518	486,354	28,170	1,190,723	1,068,830	42,275	242,530
45,000 to 50,000	38,880	1,840,166	1,696,794	61,276	406,332	16,870	795,067	722,143	25,748	178,398
50,000 to 100,000	58,740	3,470,465	3,143,261	96,714	840,474	17,690	1,041,896	919,814	26,353	244,660
100,000 and over	2,690	461,371	376,220	5,011	137,425	900	149,083	115,498	1,526	39,537
Total	1,068,290	26,010,394	23,777,124	1,522,779	4,340,372	1,107,570	19,639,128	17,211,357	1,537,609	2,730,055
Occupation										
Employees	806,710	22,640,185	21,074,582	1,180,984	3,985,018	759,320	16,745,122	15,435,277	1,056,222	2,555,288
Farmers	12,560	173,371	156,580	17,425	15,351	3,400	47,473	43,794	4,465	5,391
Fishermen	3,190	76,612	71,185	4,624	14,183	730	5,603	4,756	823	226
Professionals	7,390	235,361	213,735	11,291	49,810	7,220	201,353	181,987	10,241	39,360
Salespeople	3,440	78,896	72,940	4,618	15,778	2,020	23,029	21,763	2,739	2,865
Business proprietors	38,830	584,152	539,255	54,191	73,338	31,470	274,854	259,579	39,293	28,579
Investors	10,950	246,565	159,265	14,854	23,648	16,580	153,542	110,865	19,627	19,019
Property owners	2,460	40,752	36,381	3,156	5,622	3,080	36,576	33,487	4,017	4,604
Pensioners	1,080	12,059	7,067	1,470	32	1,100	10,526	5,864	1,366	52
Unclassified	181,670	1,922,442	1,446,134	230,168	157,591	282,670	2,141,051	1,113,986	398,817	74,671
Total	1,068,290	26,010,394	23,777,124	1,522,779	4,340,372	1,107,570	19,639,128	17,211,357	1,537,609	2,730,055

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon l'âge, le sexe, le palier de revenu total et l'occupation

Année d'imposition 1992 (en milliers de dollars)

Age group/Groupe d'âge : 30 - 34											
Males-Hommes					Females-Femmes					Palier de revenu total	
Number	Total income assessed	Taxable income assessed	Total non-refundable tax credit	Total tax payable	Number	Total income assessed	Taxable income assessed	Total non-refundable tax credit	Total tax payable		
Nombre	Revenu total établi	Revenu imposable établi	Total des crédits d'impôt non remboursables	Impôt total à payer	Nombre	Revenu total établi	Revenu imposable établi	Total des crédits d'impôt non remboursables	Impôt total à payer		
	\$	\$	\$	\$		\$	\$	\$	\$		
32,250	268,407	262,067	36,277	10,232	59,420	495,415	483,627	67,791	18,311	Déclarations imposables	
33,140	373,401	344,171	40,172	25,015	57,410	644,498	615,159	69,274	48,221		Moins de \$10,000
41,510	574,588	542,290	55,609	51,167	64,040	878,238	825,327	83,998	79,647		10,000 à 12,500
44,840	727,347	684,974	61,976	76,624	63,720	1,035,562	962,932	89,212	105,292		12,500 à 15,000
53,250	1,001,046	936,766	76,574	116,104	54,200	1,015,781	935,731	77,648	116,021		15,000 à 17,500
55,640	1,183,936	1,107,223	84,221	143,914	60,830	1,295,026	1,192,132	88,532	162,391		17,500 à 20,000
60,610	1,438,339	1,341,448	93,355	187,827	61,230	1,453,168	1,331,816	91,761	193,664		20,000 à 22,500
48,930	1,270,898	1,177,487	78,510	168,548	49,240	1,278,947	1,171,430	74,523	176,459		22,500 à 25,000
70,180	1,996,953	1,864,934	112,712	288,274	67,810	1,932,208	1,772,106	104,563	285,295		25,000 à 27,000
119,610	3,887,550	3,614,957	192,395	624,903	85,270	2,762,644	2,511,808	134,210	434,567		27,000 à 30,000
119,940	4,490,760	4,152,305	200,932	822,611	62,550	2,340,382	2,121,348	99,884	415,865	30,000 à 35,000	
95,230	4,033,793	3,713,737	162,895	802,965	42,330	1,791,209	1,617,207	67,219	356,178	35,000 à 40,000	
71,970	3,412,936	3,150,526	124,663	732,787	25,900	1,222,707	1,099,054	41,481	254,018	40,000 à 45,000	
159,920	9,782,234	8,792,575	289,572	2,316,596	46,050	2,764,915	2,448,704	72,946	658,714	45,000 à 50,000	
12,370	2,095,256	1,730,574	24,884	638,761	2,400	395,800	304,615	4,488	107,841	50,000 à 100,000	
1,019,370	36,537,444	33,416,034	1,634,747	7,006,327	802,360	21,306,498	19,392,995	1,167,529	3,412,487	100,000 et plus	
										Total	
Occupation											
861,510	32,252,059	29,678,367	1,404,263	6,306,867	699,110	19,248,497	17,584,964	1,028,821	3,140,625	Employés	
13,080	303,811	270,819	21,564	37,233	3,240	74,181	65,490	4,741	10,060	Agriculteurs	
2,730	83,159	75,180	4,266	15,284	580	7,392	6,826	639	850	Pêcheurs	
14,730	940,219	838,645	24,548	250,105	9,710	394,505	345,450	14,574	84,957	Memb. de prof. lib. indép.	
3,380	109,993	97,956	5,030	21,355	1,470	35,672	32,459	2,032	5,873	Vendeurs	
38,600	903,071	821,125	58,466	135,076	16,470	309,136	280,483	22,277	39,412	Prop. d'entreprises	
5,370	479,230	282,801	7,860	63,390	5,750	259,418	174,119	7,768	31,482	Investisseurs	
3,160	91,556	82,118	4,648	13,589	3,440	59,989	53,982	4,529	6,977	Prop. d'immeubles	
360	3,806	3,144	471	77	1,100	14,063	13,492	1,443	1,149	Retraités	
76,440	1,370,539	1,265,881	103,631	163,352	61,500	903,644	835,729	80,705	91,101	Non classés	
1,019,370	36,537,444	33,416,034	1,634,747	7,006,327	802,360	21,306,498	19,392,995	1,167,529	3,412,487	Total	
Toutes les déclarations											
75,040	105,685	101,343	86,859	283	244,820	268,030	263,959	282,197	153	Moins de \$ 5,000	
102,930	763,832	478,178	124,642	9,949	145,830	1,117,649	858,213	188,060	18,158	5,000 à 10,000	
99,430	1,247,925	1,037,169	138,860	76,182	179,580	2,229,648	1,691,364	261,680	127,868	10,000 à 15,000	
106,700	1,875,797	1,670,153	154,081	192,728	143,460	2,485,069	2,007,847	218,475	221,313	15,000 à 20,000	
120,610	2,719,663	2,475,480	185,368	331,740	130,440	2,929,979	2,570,731	198,136	356,056	20,000 à 25,000	
121,780	3,341,373	3,062,144	195,901	456,822	118,830	3,259,734	2,963,840	182,260	461,754	25,000 à 30,000	
120,450	3,914,643	3,618,859	193,679	624,903	85,550	2,771,850	2,512,216	134,666	434,567	30,000 à 35,000	
120,260	4,502,245	4,156,055	201,716	822,611	63,030	2,358,153	2,123,340	100,509	415,865	35,000 à 40,000	
95,350	4,038,932	3,713,888	163,050	802,965	42,460	1,796,655	1,622,423	67,374	356,178	40,000 à 45,000	
72,160	3,422,141	3,151,475	124,982	732,787	25,940	1,224,583	1,099,318	41,527	254,018	45,000 à 50,000	
160,110	9,794,114	8,794,527	289,947	2,316,596	46,160	2,772,646	2,448,780	73,079	658,714	50,000 à 100,000	
12,380	2,097,693	1,730,853	24,903	638,761	2,410	400,789	304,769	4,498	107,841	100,000 et plus	
1,207,180	37,824,043	33,990,125	1,883,989	7,006,327	1,228,500	23,614,785	20,466,800	1,752,462	3,412,487	Total	
Occupation											
915,950	32,727,131	29,936,039	1,482,100	6,306,867	806,670	19,972,435	18,084,481	1,174,995	3,140,625	Employés	
19,420	335,281	303,537	30,503	37,233	5,050	84,872	74,183	6,974	10,060	Agriculteurs	
3,250	85,726	77,670	5,043	15,284	610	7,501	6,936	680	850	Pêcheurs	
17,340	956,243	850,730	27,910	250,105	12,030	406,533	354,223	17,453	84,957	Memb. de prof. lib. indép.	
6,060	124,780	108,177	8,241	21,355	2,650	39,948	36,536	3,424	5,873	Vendeurs	
56,710	985,576	900,493	84,234	135,076	42,440	380,949	353,263	54,622	39,412	Prop. d'entreprises	
11,610	527,561	317,608	15,735	63,390	36,080	326,817	222,573	42,294	31,482	Investisseurs	
4,620	95,630	86,514	6,719	13,589	10,320	85,238	69,267	14,132	6,977	Prop. d'immeubles	
2,470	24,500	15,665	3,303	77	3,670	38,535	28,715	5,501	1,149	Retraités	
169,760	1,961,614	1,393,693	220,200	163,352	308,980	2,271,956	1,236,624	432,388	91,101	Non classés	
1,207,180	37,824,043	33,990,125	1,883,989	7,006,327	1,228,500	23,614,785	20,466,800	1,752,462	3,412,487	Total	

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 7 (continued)

All Returns by Age, Sex, Total Income Class, and Occupation

1992 Taxation year (all money figures in thousands of dollars)

Total income class	Age group/Groupe d'âge : 35 - 39									
	Males-Hommes					Females-Femmes				
	Number <i>Nombre</i>	Total income assessed <i>Revenu total établi</i>	Taxable income assessed <i>Revenu imposable établi</i>	Total non-refundable tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>	Number <i>Nombre</i>	Total income assessed <i>Revenu total établi</i>	Taxable income assessed <i>Revenu imposable établi</i>	Total non-refundable tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>
Taxable returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	27,550	231,009	225,582	31,545	9,044	57,980	489,670	478,691	66,554	19,197
10,000 to 12,500	23,890	269,799	249,098	29,113	17,926	54,950	617,456	591,563	67,239	46,075
12,500 to 15,000	29,730	407,860	378,947	39,798	33,719	54,710	750,302	713,205	73,332	66,831
15,000 to 17,500	35,790	582,087	543,657	50,215	58,619	50,690	823,897	774,276	72,195	84,044
17,500 to 20,000	38,450	720,023	672,234	56,991	78,323	52,280	978,245	909,101	77,734	108,619
20,000 to 22,500	41,200	877,425	809,772	62,821	104,431	53,440	1,137,350	1,046,565	81,938	135,669
22,500 to 25,000	42,060	999,719	913,936	65,410	123,650	53,860	1,278,049	1,184,320	81,375	172,747
25,000 to 27,000	38,280	994,689	913,195	60,472	133,750	45,340	1,177,751	1,084,982	70,629	162,957
27,000 to 30,000	56,640	1,610,629	1,483,917	93,331	221,539	60,040	1,709,292	1,561,365	96,141	239,369
30,000 to 35,000	106,180	3,453,084	3,150,239	178,197	528,440	86,070	2,789,728	2,538,188	140,898	429,647
35,000 to 40,000	108,470	4,061,219	3,688,087	186,060	708,597	61,580	2,308,917	2,077,021	103,279	397,716
40,000 to 45,000	89,150	3,777,601	3,457,401	159,394	721,980	46,980	1,986,425	1,776,453	80,853	373,963
45,000 to 50,000	80,210	3,803,670	3,472,872	143,528	792,924	34,440	1,631,986	1,447,302	57,791	334,669
50,000 to 100,000	228,180	14,457,450	12,899,649	433,046	3,412,632	65,240	3,980,629	3,473,824	110,493	906,185
100,000 and over	25,590	4,527,764	3,764,561	54,352	1,396,363	4,990	794,558	645,277	9,121	230,680
Total	971,340	40,774,029	36,623,148	1,644,271	8,341,936	782,580	22,454,255	20,302,134	1,189,571	3,708,370
Occupation										
Employees	809,970	35,019,844	31,754,313	1,395,356	7,251,209	674,010	19,872,162	18,075,930	1,035,717	3,332,708
Farmers	14,710	372,264	319,886	24,124	47,087	3,150	62,478	56,905	4,904	7,324
Fishermen	3,700	103,756	94,151	5,678	18,160	840	14,637	14,338	1,106	2,212
Professionals	20,360	1,851,949	1,606,408	37,790	536,019	10,990	548,726	468,262	17,208	125,739
Salespeople	3,890	140,839	124,698	6,353	28,595	1,390	34,453	30,387	1,862	6,211
Business proprietors	39,240	1,046,196	929,144	61,808	164,657	21,770	428,925	383,676	30,615	56,986
Investors	8,410	817,255	496,910	13,024	113,718	9,770	477,726	337,222	13,817	61,219
Property owners	5,220	175,049	149,645	8,393	28,273	4,650	98,793	84,681	6,604	12,398
Pensioners	1,330	21,175	18,770	1,917	2,466	2,370	41,347	39,247	3,802	5,536
Unclassified	64,510	1,225,701	1,129,221	89,827	151,752	53,630	875,008	811,487	73,936	98,036
Total	971,340	40,774,029	36,623,148	1,644,271	8,341,936	782,580	22,454,255	20,302,134	1,189,571	3,708,370
All returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$ 5,000	60,860	40,231	71,185	70,665	413	226,050	228,064	249,029	259,671	118
5,000 to 10,000	94,820	707,401	441,813	116,767	8,631	136,990	1,053,092	826,709	175,334	19,079
10,000 to 15,000	75,850	946,510	766,958	107,671	51,644	154,490	1,912,482	1,511,737	223,307	112,906
15,000 to 20,000	82,670	1,446,505	1,267,219	123,150	136,942	118,760	2,071,650	1,753,748	181,458	192,664
20,000 to 25,000	89,740	2,021,144	1,748,598	139,994	228,081	112,980	2,540,990	2,258,645	174,990	308,416
25,000 to 30,000	98,420	2,699,631	2,424,146	160,781	355,289	107,320	2,938,041	2,666,047	170,213	402,326
30,000 to 35,000	108,130	3,517,605	3,160,464	181,127	528,440	86,700	2,810,456	2,542,038	141,977	429,647
35,000 to 40,000	108,830	4,074,844	3,692,095	186,569	708,597	62,060	2,327,256	2,078,123	104,179	397,716
40,000 to 45,000	89,480	3,791,842	3,458,266	159,854	721,980	47,200	1,995,136	1,776,858	81,217	373,963
45,000 to 50,000	80,270	3,806,654	3,473,926	143,651	792,924	34,660	1,642,408	1,448,471	58,322	334,669
50,000 to 100,000	228,410	14,472,420	12,901,471	433,442	3,412,632	65,790	4,013,741	3,483,019	111,401	906,185
100,000 and over	25,890	4,580,411	3,796,651	54,965	1,396,363	5,010	801,207	645,595	9,148	230,680
Total	1,143,390	42,105,198	37,202,792	1,878,635	8,341,936	1,157,990	24,334,523	21,240,018	1,691,218	3,708,370
Occupation										
Employees	845,360	35,378,858	31,954,618	1,446,940	7,251,209	774,170	20,516,228	18,528,929	1,169,876	3,332,708
Farmers	21,400	422,257	360,327	34,810	47,087	6,680	74,834	72,584	9,108	7,324
Fishermen	4,230	107,795	97,520	6,467	18,160	840	14,637	14,338	1,106	2,212
Professionals	23,200	1,871,457	1,619,787	41,637	536,019	14,910	566,291	483,620	21,951	125,739
Salespeople	5,350	145,805	131,105	8,197	28,595	3,050	40,654	35,738	3,880	6,211
Business proprietors	63,220	1,177,904	1,051,593	96,177	164,657	45,720	500,973	470,001	62,032	56,986
Investors	16,420	883,147	533,721	23,321	113,718	44,680	559,589	388,163	53,656	61,219
Property owners	8,170	186,905	159,343	12,216	28,273	9,890	113,122	97,752	13,152	12,398
Pensioners	4,120	53,686	38,859	6,841	2,466	7,620	89,780	68,302	12,610	5,536
Unclassified	151,920	1,877,383	1,255,920	202,030	151,752	250,410	1,858,415	1,080,590	343,849	98,036
Total	1,143,390	42,105,198	37,202,792	1,878,635	8,341,936	1,157,990	24,334,523	21,240,018	1,691,218	3,708,370

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon l'âge, le sexe, le palier de revenu total et l'occupation

Année d'imposition 1992 (en milliers de dollars)

Age group/Groupe d'âge : 40 - 44										Palier de revenu total
Males-Hommes					Females-Femmes					
Number	Total income assessed	Taxable income assessed	Total non-refundable tax credit	Total tax payable	Number	Total income assessed	Taxable income assessed	Total non-refundable tax credit	Total tax payable	
Nombre	Revenu total établi	Revenu imposable établi	Total des crédits d'impôt non remboursables	Impôt total à payer	Nombre	Revenu total établi	Revenu imposable établi	Total des crédits d'impôt non remboursables	Impôt total à payer	
	\$	\$	\$	\$		\$	\$	\$	\$	Déclarations imposables
20,060	162,720	158,844	22,461	5,858	48,930	407,767	399,141	56,019	15,002	Moins de \$10,000
19,360	216,864	216,082	23,603	18,643	43,160	486,007	465,024	52,299	37,280	10,000 à 12,500
22,980	315,315	296,337	32,045	25,318	51,960	714,830	677,899	69,117	65,087	12,500 à 15,000
25,120	408,813	372,509	36,519	37,255	50,060	812,351	764,056	69,858	85,543	15,000 à 17,500
30,320	567,806	526,809	44,694	60,894	44,030	826,126	772,287	63,656	95,207	17,500 à 20,000
29,720	632,308	582,687	45,385	74,726	49,760	1,056,620	984,797	72,830	135,299	20,000 à 22,500
35,170	833,810	768,968	54,562	107,687	47,710	1,135,124	1,061,946	71,086	157,366	22,500 à 25,000
28,470	738,966	688,473	45,723	98,339	37,760	981,364	901,792	57,909	136,476	25,000 à 27,000
46,470	1,322,262	1,221,990	74,873	187,255	58,920	1,677,412	1,542,883	93,331	246,458	27,000 à 30,000
76,940	2,503,507	2,276,450	131,640	374,464	77,710	2,511,954	2,291,940	127,237	391,543	30,000 à 35,000
83,120	3,114,559	2,823,546	144,768	525,904	55,810	2,081,133	1,877,157	93,431	359,179	35,000 à 40,000
80,520	3,426,362	3,098,914	143,204	652,845	43,320	1,838,673	1,643,824	72,970	347,390	40,000 à 45,000
73,000	3,462,029	3,138,595	132,395	711,617	33,280	1,575,775	1,407,686	57,070	321,809	45,000 à 50,000
244,330	15,641,593	13,874,108	457,771	3,670,760	82,100	4,992,606	4,370,532	143,190	1,140,045	50,000 à 100,000
33,420	6,266,017	5,255,539	76,416	1,970,826	6,460	1,051,027	823,863	12,274	290,680	100,000 et plus
849,000	39,612,931	35,299,849	1,466,060	8,522,392	730,960	22,148,769	19,984,826	1,112,276	3,824,366	Total
										Occupation
699,070	33,285,651	30,001,117	1,225,474	7,242,131	630,970	19,604,431	17,841,393	970,233	3,443,908	Employés
12,760	328,916	285,339	22,736	41,318	4,090	80,116	69,330	5,767	9,214	Agriculteurs
3,070	80,550	74,087	4,501	13,802	840	16,753	15,215	1,190	2,337	Pêcheurs
22,580	2,106,277	1,818,988	44,614	607,745	8,450	436,881	384,024	13,895	109,001	Memb. de prof. lib. indép.
4,690	161,356	138,529	7,096	29,602	1,640	58,805	51,309	2,445	11,625	Vendeurs
40,360	1,152,395	1,016,487	63,727	194,161	20,230	418,261	375,001	28,725	56,267	Prop. d'entreprises
9,120	1,091,388	702,939	15,010	174,498	12,800	641,438	442,749	18,288	89,504	Investisseurs
6,990	265,719	224,469	10,807	48,159	4,910	122,675	103,935	7,417	16,663	Prop. d'immeubles
2,310	42,340	33,036	3,300	4,328	1,880	39,247	37,439	3,449	5,226	Retraités
48,050	1,098,338	1,004,859	68,796	166,648	45,150	730,162	664,432	60,868	80,621	Non classés
849,000	39,612,931	35,299,849	1,466,060	8,522,392	730,960	22,148,769	19,984,826	1,112,276	3,824,366	Total
	\$	\$	\$	\$		\$	\$	\$	\$	Toutes les déclarations
59,030	15,837	67,398	69,927	397	159,780	175,030	187,770	182,763	100	Moins de \$ 5,000
70,400	529,160	331,794	87,785	5,460	116,480	884,809	698,214	147,341	14,902	5,000 à 10,000
61,040	754,626	620,192	87,827	43,962	130,460	1,622,434	1,340,652	187,170	102,368	10,000 à 15,000
64,170	1,127,868	945,942	97,157	98,148	106,080	1,841,843	1,597,843	156,818	180,751	15,000 à 20,000
70,530	1,592,332	1,381,122	109,770	182,414	102,260	2,297,194	2,078,123	153,540	292,665	20,000 à 25,000
78,770	2,166,999	1,937,663	127,944	285,594	98,570	2,709,552	2,460,895	154,463	382,935	25,000 à 30,000
78,240	2,546,405	2,292,927	134,198	374,464	77,940	2,519,030	2,295,281	127,528	391,543	30,000 à 35,000
83,590	3,131,839	2,827,673	145,595	525,904	56,040	2,089,301	1,877,493	93,729	359,179	35,000 à 40,000
80,600	3,429,551	3,099,193	143,307	652,845	43,980	1,866,784	1,649,092	74,018	347,390	40,000 à 45,000
73,060	3,464,910	3,139,403	132,489	711,617	33,320	1,577,624	1,408,042	57,140	321,809	45,000 à 50,000
245,590	15,725,428	13,896,412	459,413	3,670,760	82,360	5,008,664	4,373,110	143,539	1,140,045	50,000 à 100,000
33,520	6,290,785	5,257,614	76,601	1,970,826	6,500	1,059,271	824,236	12,335	290,680	100,000 et plus
998,520	40,775,739	35,797,335	1,672,012	8,522,392	1,013,780	23,651,536	20,790,751	1,490,385	3,824,366	Total
										Occupation
729,830	33,647,144	30,163,449	1,269,861	7,242,131	702,800	20,144,088	18,217,859	1,071,296	3,443,908	Employés
19,370	364,388	320,187	32,506	41,318	5,900	89,781	78,437	8,181	9,214	Agriculteurs
3,630	85,542	77,524	5,308	13,802	930	17,363	15,735	1,300	2,337	Pêcheurs
24,750	2,112,789	1,828,828	47,552	607,745	11,850	456,206	401,336	18,606	109,001	Memb. de prof. lib. indép.
6,230	170,516	144,922	9,156	29,602	2,550	61,197	54,405	3,756	11,625	Vendeurs
64,350	1,233,143	1,119,867	97,891	194,161	41,480	491,598	457,685	56,977	56,267	Prop. d'entreprises
16,560	1,166,513	739,845	25,055	174,498	42,450	745,179	508,725	52,336	89,504	Investisseurs
9,810	283,067	235,984	15,068	48,159	9,850	133,360	117,328	13,254	16,663	Prop. d'immeubles
7,720	132,382	77,639	13,877	4,328	8,640	102,297	79,845	14,221	5,226	Retraités
116,270	1,580,256	1,089,090	155,736	166,648	187,310	1,410,468	859,395	250,457	80,621	Non classés
998,520	40,775,739	35,797,335	1,672,012	8,522,392	1,013,780	23,651,536	20,790,751	1,490,385	3,824,366	Total

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 7 (continued)

All Returns by Age, Sex, Total Income Class, and Occupation

1992 Taxation year (all money figures in thousands of dollars)

Total income class	Age group/Groupe d'âge : 45 - 49									
	Males-Hommes					Females-Femmes				
	Number Nombre	Total income assessed Revenu total établi	Taxable income assessed Revenu imposable établi	Total non-refundable tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assessed Revenu total établi	Taxable income assessed Revenu imposable établi	Total non-refundable tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer
Taxable returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	18,620	148,917	148,834	21,042	6,275	43,770	363,560	355,273	50,070	13,396
10,000 to 12,500	15,910	179,688	167,486	19,568	11,941	39,300	443,843	421,708	47,931	33,204
12,500 to 15,000	21,640	299,439	282,120	29,858	24,531	42,260	580,087	554,923	54,805	55,394
15,000 to 17,500	23,990	392,191	365,529	34,520	37,928	41,000	665,475	626,747	56,466	71,491
17,500 to 20,000	22,880	430,166	407,839	35,108	47,797	41,150	772,780	723,766	58,711	91,359
20,000 to 22,500	25,560	542,199	498,722	39,786	63,332	39,580	838,975	779,094	57,878	107,542
22,500 to 25,000	28,060	665,821	612,208	43,472	86,378	38,610	919,371	841,694	55,810	125,101
25,000 to 27,000	25,860	672,773	608,901	41,254	85,230	31,170	810,507	741,602	46,169	116,135
27,000 to 30,000	35,370	1,007,333	916,308	55,888	140,528	48,690	1,384,691	1,269,364	73,150	203,773
30,000 to 35,000	61,280	1,989,855	1,828,530	102,362	305,482	64,350	2,078,479	1,898,147	99,721	332,519
35,000 to 40,000	67,140	2,514,492	2,280,414	113,731	437,182	44,090	1,645,400	1,474,623	70,144	284,777
40,000 to 45,000	61,280	2,603,696	2,343,305	107,308	486,622	35,540	1,500,831	1,337,641	55,755	284,744
45,000 to 50,000	59,100	2,805,438	2,547,329	105,693	578,349	28,410	1,345,771	1,204,426	46,564	275,399
50,000 to 100,000	233,930	15,215,599	13,484,632	437,065	3,605,831	72,060	4,448,267	3,874,715	124,689	1,018,091
100,000 and over	38,160	7,227,086	6,076,990	85,717	2,274,299	5,460	942,483	735,292	11,663	257,144
Total	738,790	36,694,693	32,569,146	1,272,373	8,191,705	615,420	18,740,521	16,839,015	909,527	3,270,070
Occupation										
Employees	593,840	30,237,501	27,252,361	1,039,955	6,861,468	515,660	16,104,022	14,619,079	770,535	2,866,755
Farmers	12,230	324,460	276,333	20,335	42,804	4,700	104,620	92,935	6,359	15,334
Fishermen	3,630	94,470	86,941	5,811	15,244	150	4,580	4,444	197	955
Professionals	20,180	2,095,125	1,799,592	41,483	622,210	6,660	318,113	275,143	11,364	70,310
Salespeople	4,360	151,223	133,784	7,471	26,932	1,970	58,066	49,680	2,757	10,326
Business proprietors	35,570	998,375	882,419	54,113	168,569	20,360	434,953	380,904	28,203	60,583
Investors	12,140	1,309,046	838,730	19,411	215,436	15,830	762,379	551,674	21,964	117,889
Property owners	7,930	335,709	279,215	12,798	64,925	6,000	159,468	138,151	8,545	24,917
Pensioners	8,010	171,583	145,586	12,818	20,037	5,600	98,168	90,775	9,150	10,106
Unclassified	40,900	977,198	874,184	58,177	154,080	38,490	696,153	636,229	50,453	92,896
Total	738,790	36,694,693	32,569,146	1,272,373	8,191,705	615,420	18,740,521	16,839,015	909,527	3,270,070
All returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$ 5,000	48,590	-43,787	59,101	58,386	530	115,850	142,068	154,113	132,270	258
5,000 to 10,000	62,260	463,690	280,141	76,963	5,745	101,700	767,958	593,467	123,732	13,139
10,000 to 15,000	52,150	656,950	543,101	75,301	36,472	99,600	1,236,361	1,050,311	132,506	88,599
15,000 to 20,000	52,460	920,115	810,130	79,429	85,725	88,620	1,548,685	1,387,276	127,289	162,850
20,000 to 25,000	57,250	1,288,812	1,131,422	88,979	149,710	80,490	1,809,054	1,631,708	117,522	232,643
25,000 to 30,000	62,630	1,718,711	1,539,586	99,282	225,758	81,190	2,231,594	2,017,187	121,724	319,908
30,000 to 35,000	61,910	2,010,028	1,835,321	103,572	305,482	64,440	2,081,179	1,898,187	99,830	332,519
35,000 to 40,000	67,350	2,522,307	2,281,460	114,005	437,182	44,480	1,659,753	1,481,148	70,746	284,777
40,000 to 45,000	61,520	2,613,549	2,345,995	107,851	486,622	35,850	1,514,187	1,343,783	56,118	284,744
45,000 to 50,000	59,310	2,815,884	2,551,718	106,417	578,349	28,660	1,357,573	1,205,312	46,962	275,399
50,000 to 100,000	234,830	15,274,109	13,496,730	438,756	3,605,831	72,220	4,457,029	3,875,061	124,879	1,018,091
100,000 and over	38,310	7,292,532	6,078,806	86,012	2,274,299	5,600	966,316	736,449	11,884	257,144
Total	858,580	37,532,899	32,953,511	1,434,952	8,191,705	818,680	19,771,759	17,374,002	1,165,460	3,270,070
Occupation										
Employees	614,520	30,441,043	27,356,773	1,068,857	6,861,468	565,060	16,432,988	14,837,285	832,173	2,866,755
Farmers	17,310	348,456	302,332	27,712	42,804	6,590	113,390	99,463	8,599	15,334
Fishermen	4,050	97,966	89,557	6,547	15,244	290	4,844	4,707	350	955
Professionals	22,140	2,092,123	1,808,009	44,121	622,210	8,150	326,121	282,366	13,425	70,310
Salespeople	5,800	162,979	142,894	9,603	26,932	2,660	61,494	52,842	3,644	10,326
Business proprietors	54,870	1,048,860	958,808	81,273	168,569	34,850	460,792	423,220	46,259	60,583
Investors	21,360	1,432,922	877,834	31,685	215,436	42,860	874,667	619,340	53,058	117,889
Property owners	11,740	345,455	291,678	17,841	64,925	11,480	184,835	160,205	15,899	24,917
Pensioners	14,250	247,331	194,391	23,758	20,037	15,950	180,312	148,506	24,347	10,106
Unclassified	92,540	1,315,764	931,234	123,555	154,080	130,800	1,132,316	746,069	167,706	92,896
Total	858,580	37,532,899	32,953,511	1,434,952	8,191,705	818,680	19,771,759	17,374,002	1,165,460	3,270,070

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon l'âge, le sexe, le palier de revenu total et l'occupation

Année d'imposition 1992 (en milliers de dollars)

Age group/Groupe d'âge : 50 - 54										Palier de revenu total
Males-Hommes					Females-Femmes					
Number Nombre	Total income assessed Revenu total établi	Taxable income assessed Revenu imposable établi	Total non-refundable tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assessed Revenu total établi	Taxable income assessed Revenu imposable établi	Total non-refundable tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	
										Déclarations imposables
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
13,660	112,763	111,763	15,919	4,703	38,200	321,719	315,740	44,018	12,016	Moins de \$10,000
14,280	159,454	151,208	17,434	11,865	32,820	370,859	351,928	40,257	26,952	10,000 à 12,500
17,040	235,194	222,518	24,300	18,201	35,540	490,513	462,993	46,137	45,275	12,500 à 15,000
18,580	302,486	282,531	27,114	29,115	28,390	461,716	430,974	37,001	52,038	15,000 à 17,500
19,380	362,780	335,114	28,527	39,587	29,640	556,224	515,419	40,275	67,916	17,500 à 20,000
18,690	397,269	369,312	29,245	47,768	28,340	603,855	557,135	39,225	80,470	20,000 à 22,500
20,240	482,614	443,357	30,789	61,967	25,820	615,762	569,252	35,611	86,936	22,500 à 25,000
19,480	505,118	466,414	30,414	68,622	18,990	494,089	452,770	27,699	71,190	25,000 à 27,000
28,260	806,567	738,681	46,955	108,509	32,680	930,440	846,124	47,035	139,758	27,000 à 30,000
48,240	1,570,793	1,416,671	79,602	234,206	40,820	1,320,989	1,197,746	60,494	214,829	30,000 à 35,000
50,460	1,892,008	1,693,010	88,124	313,518	30,510	1,139,582	1,015,334	45,902	199,188	35,000 à 40,000
51,000	2,167,408	1,933,557	87,993	404,873	22,900	968,958	845,886	36,088	176,218	40,000 à 45,000
41,750	1,976,133	1,766,090	75,703	390,835	18,610	883,280	781,124	30,394	177,270	45,000 à 50,000
168,880	11,095,381	9,779,175	313,487	2,622,701	45,460	2,818,681	2,440,568	76,402	643,781	50,000 à 100,000
29,170	5,828,609	4,904,992	67,455	1,830,629	4,030	725,622	559,701	8,640	196,776	100,000 et plus
559,120	27,894,577	24,614,393	963,062	6,187,099	432,740	12,702,290	11,342,694	615,179	2,190,612	Total
										Occupation
435,430	22,265,710	19,981,327	762,991	5,050,437	338,750	10,424,570	9,395,678	491,124	1,849,619	Employés
12,530	340,346	288,029	21,775	43,799	3,200	75,591	63,769	4,574	10,195	Agriculteurs
1,830	57,761	50,625	2,821	9,350	370	6,179	5,927	430	957	Pêcheurs
13,030	1,452,757	1,258,144	27,779	440,595	2,870	134,041	120,650	4,453	33,361	Memb. de prof. lib. indép.
4,020	140,845	123,005	6,151	27,144	1,500	43,586	38,718	2,040	8,308	Vendeurs
27,520	803,012	709,325	41,361	141,514	14,640	263,916	235,066	19,105	33,509	Prop. d'entreprises
13,270	1,257,899	812,346	21,677	204,567	23,820	863,328	674,663	31,334	133,469	Investisseurs
7,910	403,566	345,471	13,087	78,472	7,050	190,123	169,893	9,715	31,967	Prop. d'immeubles
12,920	381,803	334,971	21,621	59,596	11,200	205,920	188,120	15,865	25,101	Retraités
30,660	790,878	711,150	43,799	131,626	29,350	495,035	450,210	36,538	64,127	Non classés
559,120	27,894,577	24,614,393	963,062	6,187,099	432,740	12,702,290	11,342,694	615,179	2,190,612	Total
										Toutes les déclarations
37,320	-32,301	45,479	45,510	320	86,090	110,235	120,222	99,060	35	Moins de \$ 5,000
52,390	388,037	242,365	65,846	4,382	97,850	740,738	541,096	120,106	11,981	5,000 à 10,000
44,880	557,216	457,738	64,380	30,066	82,630	1,030,533	886,629	108,794	72,227	10,000 à 15,000
43,430	758,206	658,549	65,269	68,702	61,910	1,083,802	963,715	83,370	119,954	15,000 à 20,000
41,330	933,650	829,138	64,380	109,734	55,840	1,257,386	1,134,906	77,450	167,406	20,000 à 25,000
50,030	1,373,615	1,218,507	80,801	177,131	52,030	1,434,606	1,302,631	75,160	210,947	25,000 à 30,000
49,030	1,596,275	1,422,252	80,766	234,206	41,050	1,328,080	1,199,342	60,819	214,829	30,000 à 35,000
51,250	1,921,396	1,698,191	89,784	313,518	30,570	1,142,043	1,015,470	46,003	199,188	35,000 à 40,000
51,210	2,175,987	1,936,001	88,359	404,873	22,930	970,307	845,982	36,122	176,218	40,000 à 45,000
41,970	1,985,991	1,766,754	75,965	390,835	18,610	883,327	781,131	30,395	177,270	45,000 à 50,000
169,850	11,162,613	9,795,882	316,056	2,622,701	45,880	2,845,312	2,440,995	76,894	643,781	50,000 à 100,000
29,490	5,879,281	4,908,286	68,081	1,830,629	4,100	736,565	560,733	8,786	196,776	100,000 et plus
662,170	28,699,967	24,979,141	1,105,198	6,187,099	599,490	13,562,933	11,792,852	822,959	2,190,612	Total
										Occupation
449,810	22,468,577	20,059,834	784,553	5,050,437	373,720	10,652,067	9,549,860	536,554	1,849,619	Employés
19,160	371,482	320,075	31,148	43,799	5,300	82,254	71,312	6,981	10,195	Agriculteurs
1,950	58,179	51,237	2,981	9,350	780	8,437	7,359	991	957	Pêcheurs
14,500	1,466,627	1,270,271	30,974	440,595	4,100	138,248	124,145	6,012	33,361	Memb. de prof. lib. indép.
5,610	147,527	128,611	8,090	27,144	2,240	48,857	42,233	3,041	8,308	Vendeurs
42,800	847,800	774,797	62,491	141,514	26,630	294,444	277,139	33,908	33,509	Prop. d'entreprises
21,480	1,347,127	853,412	32,458	204,567	50,730	986,624	745,157	62,242	133,469	Investisseurs
11,250	413,953	358,174	17,622	78,472	12,880	209,039	188,146	17,215	31,967	Prop. d'immeubles
21,230	477,505	398,247	36,041	59,596	25,460	312,870	265,116	36,209	25,101	Retraités
74,380	1,101,190	764,483	98,840	131,626	97,660	830,093	522,385	119,806	64,127	Non classés
662,170	28,699,967	24,979,141	1,105,198	6,187,099	599,490	13,562,933	11,792,852	822,959	2,190,612	Total

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 7 (continued)

All Returns by Age, Sex, Total Income Class, and Occupation

1992 Taxation year (all money figures in thousands of dollars)

Total income class		Age group/Groupe d'âge : 55 - 59									
		Males-Hommes					Females-Femmes				
		Number Nombre	Total income assessed Revenu total établi	Taxable income assessed Revenu imposable établi	Total non-refundable tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assessed Revenu total établi	Taxable income assessed Revenu imposable établi	Total non-refundable tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer
Taxable returns			\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	14,890	121,846	124,720	17,189	6,349	37,250	308,065	302,001	42,933	10,728	
10,000 to 12,500	13,100	148,038	138,320	16,996	9,160	29,400	329,110	312,363	35,398	24,735	
12,500 to 15,000	16,000	220,933	207,696	22,907	17,620	28,520	391,903	367,749	37,104	36,287	
15,000 to 17,500	17,700	286,542	268,662	25,918	28,422	25,650	417,687	390,638	33,590	47,157	
17,500 to 20,000	21,150	398,337	367,933	33,138	41,241	22,540	421,576	381,310	29,845	48,973	
20,000 to 22,500	22,420	477,374	440,294	35,052	56,222	23,260	493,645	458,847	32,601	65,380	
22,500 to 25,000	20,720	492,526	454,327	33,417	63,701	18,540	439,979	399,598	25,391	61,908	
25,000 to 27,000	19,940	517,812	480,791	33,647	66,837	17,830	462,885	420,286	25,334	65,356	
27,000 to 30,000	29,090	830,414	766,886	48,526	115,969	23,430	665,978	605,693	33,176	102,313	
30,000 to 35,000	46,820	1,516,973	1,367,159	79,277	223,328	32,170	1,041,090	940,716	46,452	169,077	
35,000 to 40,000	46,830	1,754,148	1,571,224	80,740	295,490	20,870	779,171	697,704	31,730	136,668	
40,000 to 45,000	38,840	1,647,007	1,451,403	70,084	298,095	15,250	644,245	567,479	22,518	125,504	
45,000 to 50,000	33,450	1,587,617	1,406,307	60,331	308,636	10,530	497,949	437,188	16,180	101,942	
50,000 to 100,000	112,790	7,430,477	6,470,682	215,870	1,722,267	25,620	1,634,620	1,383,576	42,857	361,057	
100,000 and over	23,050	4,689,630	3,911,410	52,590	1,464,487	3,570	658,150	512,560	7,146	179,008	
Total	476,780	22,119,674	19,427,813	825,681	4,717,823	334,420	9,186,052	8,177,708	462,255	1,536,091	
Occupation											
Employees	319,830	15,618,519	13,958,966	566,206	3,456,677	215,840	6,288,607	5,649,664	306,434	1,091,370	
Farmers	12,900	341,397	288,989	21,021	47,314	3,680	81,429	68,183	5,041	10,586	
Fishermen	1,670	44,016	39,829	2,487	7,526	130	3,806	2,707	248	347	
Professionals	8,550	1,027,569	894,216	18,290	310,274	2,560	90,238	77,502	3,795	17,910	
Salespeople	2,050	79,818	65,391	3,314	14,535	1,350	32,510	29,435	1,850	5,246	
Business proprietors	21,230	580,764	509,499	32,532	94,336	8,250	173,223	148,936	10,594	24,194	
Investors	16,940	1,391,048	952,209	25,626	248,548	33,430	1,133,945	926,860	43,538	185,727	
Property owners	7,900	335,243	293,661	12,376	70,155	6,690	163,449	147,003	8,217	28,533	
Pensioners	57,620	1,821,910	1,642,682	100,340	302,859	35,830	739,733	695,259	50,141	107,014	
Unclassified	28,100	879,390	782,372	43,489	165,599	26,670	479,114	432,161	32,398	65,165	
Total	476,780	22,119,674	19,427,813	825,681	4,717,823	334,420	9,186,052	8,177,708	462,255	1,536,091	
All returns											
		\$	\$	\$	\$		\$	\$	\$	\$	
Under \$ 5,000	34,640	-48,298	49,851	42,322	1,384	78,180	129,113	129,550	87,603	72	
5,000 to 10,000	54,630	410,850	280,692	71,211	4,966	93,580	700,335	523,043	112,117	10,656	
10,000 to 15,000	44,700	555,045	456,635	67,536	26,780	68,140	841,973	720,919	87,186	61,022	
15,000 to 20,000	43,590	766,438	665,745	67,891	69,664	50,710	881,415	791,451	67,584	96,130	
20,000 to 25,000	44,830	1,006,916	905,105	71,479	119,923	42,600	951,714	864,173	59,311	127,287	
25,000 to 30,000	50,470	1,387,618	1,261,923	84,562	182,805	42,190	1,154,167	1,034,869	60,052	167,668	
30,000 to 35,000	47,510	1,539,428	1,374,494	80,385	223,328	32,200	1,041,977	940,883	46,482	169,077	
35,000 to 40,000	47,530	1,779,292	1,579,143	81,888	295,490	21,050	785,783	699,398	31,949	136,668	
40,000 to 45,000	39,040	1,655,802	1,453,478	70,495	298,095	15,500	655,110	568,183	22,834	125,504	
45,000 to 50,000	33,570	1,593,264	1,409,392	60,596	308,636	10,620	502,174	437,564	16,285	101,942	
50,000 to 100,000	113,230	7,457,167	6,474,310	216,604	1,722,267	26,240	1,677,704	1,387,278	43,699	361,057	
100,000 and over	23,260	4,735,067	3,919,044	54,184	1,464,487	3,590	662,184	512,885	7,179	179,008	
Total	577,010	22,838,589	19,829,812	969,151	4,717,823	484,590	9,983,650	8,610,196	642,280	1,536,091	
Occupation											
Employees	332,210	15,728,362	14,025,032	584,749	3,456,677	241,390	6,455,602	5,756,933	337,485	1,091,370	
Farmers	20,810	382,460	331,828	32,786	47,314	5,830	89,726	76,524	7,647	10,586	
Fishermen	2,210	49,886	43,844	3,328	7,526	130	3,806	2,707	248	347	
Professionals	10,210	1,032,075	903,467	20,502	310,274	3,390	94,732	81,976	4,885	17,910	
Salespeople	2,970	87,498	73,134	4,940	14,535	1,520	33,362	29,865	2,037	5,246	
Business proprietors	33,760	613,373	571,370	49,864	94,336	14,950	188,695	170,299	18,539	24,194	
Investors	29,140	1,515,486	1,007,091	43,329	248,548	65,740	1,290,394	1,030,566	80,871	185,727	
Property owners	12,000	349,774	313,418	17,999	70,155	11,140	179,069	161,376	13,348	28,533	
Pensioners	71,260	1,982,764	1,748,180	124,795	302,859	53,540	882,704	792,651	74,313	107,014	
Unclassified	62,440	1,096,913	812,449	86,859	165,599	86,970	765,560	507,299	102,908	65,165	
Total	577,010	22,838,589	19,829,812	969,151	4,717,823	484,590	9,983,650	8,610,196	642,280	1,536,091	

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Tableau de base 7 (suite)

Toutes les déclarations selon l'âge, le sexe, le palier de revenu total et l'occupation

Année d'imposition 1992 (en milliers de dollars)

Age group/Groupe d'âge : 60 - 64										Palier de revenu total
Males-Hommes					Females-Femmes					
Number	Total income assessed	Taxable income assessed	Total non-refundable tax credit	Total tax payable	Number	Total income assessed	Taxable income assessed	Total non-refundable tax credit	Total tax payable	
Nombre	Revenu total établi	Revenu imposable établi	Total des crédits d'impôt non remboursables	Impôt total à payer	Nombre	Revenu total établi	Revenu imposable établi	Total des crédits d'impôt non remboursables	Impôt total à payer	
	\$	\$	\$	\$		\$	\$	\$	\$	Déclarations imposables
18,480	146,752	158,135	21,269	8,602	37,700	313,761	306,411	43,569	11,002	Moins de \$10,000
16,160	183,569	174,842	21,047	11,770	37,940	429,616	396,660	47,143	27,846	10,000 à 12,500
20,540	284,511	271,142	30,900	21,415	32,760	451,693	420,295	43,188	40,229	12,500 à 15,000
21,030	345,428	323,910	33,334	31,132	26,020	422,294	388,551	33,792	45,523	15,000 à 17,500
26,310	492,893	468,047	43,100	51,484	22,380	418,147	389,790	31,106	50,502	17,500 à 20,000
28,540	607,545	571,659	47,566	70,054	21,130	445,888	418,135	28,391	61,492	20,000 à 22,500
27,490	654,586	606,755	45,160	83,756	17,380	411,642	380,864	24,532	56,966	22,500 à 25,000
21,900	568,138	530,200	37,514	74,341	14,220	369,178	343,437	20,507	52,922	25,000 à 27,000
33,220	945,567	864,425	56,672	127,823	18,960	540,757	497,070	27,502	83,283	27,000 à 30,000
48,730	1,581,478	1,427,728	85,741	229,320	25,060	809,014	741,016	35,982	131,134	30,000 à 35,000
43,250	1,617,802	1,460,961	74,865	276,960	15,920	592,479	533,206	23,729	104,724	35,000 à 40,000
32,560	1,380,496	1,233,525	57,386	257,516	10,740	454,349	405,124	16,634	86,973	40,000 à 45,000
21,710	1,026,750	893,790	38,920	194,734	7,430	353,470	313,298	11,487	71,464	45,000 à 50,000
73,660	4,815,585	4,152,722	136,491	1,093,733	20,160	1,283,583	1,098,830	32,201	288,978	50,000 à 100,000
19,470	4,230,343	3,514,158	48,346	1,311,758	3,600	711,592	553,913	7,561	194,686	100,000 et plus
453,050	18,881,442	16,651,998	778,311	3,844,396	311,410	8,007,464	7,186,598	427,324	1,307,724	Total
										Occupation
185,550	9,000,242	8,067,635	330,027	2,026,620	119,330	3,437,229	3,092,308	170,076	600,807	Employés
12,610	344,554	291,284	20,849	50,386	2,970	62,991	52,797	3,899	8,297	Agriculteurs
1,700	39,641	33,264	2,332	4,836	150	2,402	2,402	255	248	Pêcheurs
8,300	863,755	756,423	16,950	256,303	2,100	78,885	66,906	3,196	16,067	Memb. de prof. lib. indép.
1,470	50,778	43,379	2,270	9,536	560	17,130	14,990	742	3,316	Vendeurs
17,450	480,011	432,424	26,628	85,349	5,890	123,878	111,204	7,689	17,341	Prop. d'entreprises
30,420	1,943,170	1,431,083	47,782	352,749	57,430	1,687,280	1,451,142	74,628	281,707	Investisseurs
9,450	384,542	334,423	14,651	77,377	6,420	147,520	130,347	8,148	23,183	Prop. d'immeubles
156,650	4,916,428	4,496,934	270,471	834,675	95,270	1,965,499	1,835,466	132,348	275,619	Retraités
29,470	858,321	765,149	46,352	146,566	21,290	484,650	429,035	26,344	81,141	Non classés
453,050	18,881,442	16,651,998	778,311	3,844,396	311,410	8,007,464	7,186,598	427,324	1,307,724	Total
	\$	\$	\$	\$		\$	\$	\$	\$	Toutes les déclarations
32,030	4,374	64,210	39,752	3,059	69,470	141,765	134,528	79,055	97	Moins de \$ 5,000
66,680	509,913	359,252	88,637	5,542	110,210	837,412	554,671	130,023	10,905	5,000 à 10,000
57,180	716,723	615,681	90,584	33,185	84,870	1,042,172	888,609	109,791	68,075	10,000 à 15,000
54,630	963,729	841,264	89,481	82,616	50,960	884,302	792,868	68,886	96,025	15,000 à 20,000
59,630	1,341,676	1,203,240	98,883	153,810	39,410	877,642	808,700	54,575	118,458	20,000 à 25,000
56,830	1,561,238	1,410,463	97,454	202,163	33,890	929,053	846,199	49,257	136,205	25,000 à 30,000
49,500	1,606,409	1,433,719	87,289	229,320	25,330	817,817	743,695	36,299	131,134	30,000 à 35,000
43,410	1,623,935	1,462,703	75,119	276,960	16,160	601,239	536,258	24,125	104,724	35,000 à 40,000
33,150	1,405,446	1,243,670	58,922	257,516	10,800	456,661	405,157	16,694	86,973	40,000 à 45,000
21,760	1,028,825	894,367	39,043	194,734	7,430	353,564	313,298	11,489	71,464	45,000 à 50,000
74,310	4,860,632	4,158,336	137,627	1,093,733	20,450	1,301,088	1,099,891	32,537	288,978	50,000 à 100,000
19,580	4,266,069	3,516,940	48,593	1,311,758	3,630	718,417	555,776	7,911	194,686	100,000 et plus
568,690	19,888,970	17,203,844	951,383	3,844,396	472,600	8,961,132	7,679,649	620,642	1,307,724	Total
										Occupation
193,370	9,076,697	8,113,155	341,711	2,026,620	131,410	3,526,059	3,148,717	185,225	600,807	Employés
19,800	391,048	330,874	32,019	50,386	4,380	69,488	59,454	5,702	8,297	Agriculteurs
2,090	44,557	35,826	2,943	4,836	170	2,437	2,437	277	248	Pêcheurs
8,710	866,698	758,127	17,567	256,303	3,130	88,907	74,383	4,631	16,067	Memb. de prof. lib. indép.
1,650	52,338	44,533	2,536	9,536	1,110	20,055	17,597	1,365	3,316	Vendeurs
26,360	512,291	477,163	39,691	85,349	10,520	136,080	126,377	13,574	17,341	Prop. d'entreprises
38,260	2,029,597	1,464,385	59,145	352,749	90,710	1,840,865	1,565,129	113,499	281,707	Investisseurs
13,630	408,761	359,710	21,572	77,377	11,980	169,662	149,852	14,842	23,183	Prop. d'immeubles
205,430	5,411,666	4,810,858	348,757	834,675	153,350	2,348,705	2,075,342	203,162	275,619	Retraités
59,410	1,095,316	809,212	85,442	146,566	65,850	758,873	460,361	78,367	81,141	Non classés
568,690	19,888,970	17,203,844	951,383	3,844,396	472,600	8,961,132	7,679,649	620,642	1,307,724	Total

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 7 (continued)

All Returns by Age, Sex, Total Income Class, and Occupation

1992 Taxation year (all money figures in thousands of dollars)

Total income class	Age group/Groupe d'âge : 65 - 69									
	Males-Hommes					Females-Femmes				
	Number <i>Nombre</i>	Total income assessed <i>Revenu total établi</i>	Taxable income assessed <i>Revenu imposable établi</i>	Total non-refundable tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>	Number <i>Nombre</i>	Total income assessed <i>Revenu total établi</i>	Taxable income assessed <i>Revenu imposable établi</i>	Total non-refundable tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>
Taxable returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	640	3,274	3,749	393	386	1,000	7,717	7,454	1,120	184
10,000 to 12,500	9,070	103,133	101,758	15,334	2,529	24,930	282,405	279,638	43,239	5,004
12,500 to 15,000	21,340	294,035	274,691	39,550	9,315	41,160	564,359	537,717	74,889	22,006
15,000 to 17,500	29,320	479,682	454,209	60,205	23,177	30,090	488,147	473,031	57,791	31,789
17,500 to 20,000	29,110	549,366	523,094	64,020	35,398	26,730	502,259	484,413	52,113	43,063
20,000 to 22,500	29,950	636,344	604,756	67,470	50,650	22,710	483,698	463,532	44,801	49,806
22,500 to 25,000	32,350	768,268	735,212	75,836	70,723	17,810	422,767	407,146	35,070	48,678
25,000 to 27,000	21,090	549,057	518,958	49,676	54,710	12,400	321,563	309,590	24,556	41,572
27,000 to 30,000	32,380	923,257	865,505	74,674	105,526	14,550	413,205	389,301	29,587	52,699
30,000 to 35,000	36,890	1,192,528	1,111,128	86,180	156,532	18,840	606,372	574,804	38,743	89,654
35,000 to 40,000	27,770	1,038,574	961,841	63,950	161,596	11,790	439,006	416,555	23,816	75,439
40,000 to 45,000	18,180	769,761	711,462	40,766	136,359	8,070	342,000	321,584	16,907	65,466
45,000 to 50,000	13,760	653,542	596,150	31,849	125,090	3,890	185,078	169,243	8,615	35,469
50,000 to 100,000	39,440	2,548,293	2,201,483	95,043	539,505	13,690	892,527	775,919	30,032	190,400
100,000 and over	11,010	2,532,722	2,081,647	34,940	754,789	2,890	562,552	451,352	10,834	149,154
Total	352,290	13,041,837	11,745,644	799,886	2,226,285	250,550	6,513,654	6,061,279	492,113	900,381
Occupation										
Employees	35,290	2,273,605	2,027,361	83,317	562,277	22,450	815,741	746,688	44,785	148,648
Farmers	9,160	295,195	259,195	19,631	44,320	2,140	58,314	51,214	4,164	8,011
Fishermen	520	11,557	10,130	1,003	1,204					
Professionals	4,810	462,480	401,137	12,115	128,452	1,420	56,702	50,631	3,058	11,538
Salespeople	710	36,603	30,960	1,649	7,360	120	3,096	2,659	301	283
Business proprietors	8,060	305,827	274,415	17,364	55,373	2,770	69,322	62,441	5,111	10,164
Investors	24,060	1,753,414	1,397,036	53,110	335,307	50,080	1,727,942	1,547,191	98,282	279,143
Property owners	5,980	275,289	250,063	12,964	58,591	4,250	151,790	139,696	8,245	28,107
Pensioners	253,700	7,257,891	6,760,007	577,048	967,118	160,550	3,416,581	3,269,952	314,773	379,418
Unclassified	10,000	369,976	335,340	21,684	66,284	6,790	214,167	190,806	13,393	35,069
Total	352,290	13,041,837	11,745,644	799,886	2,226,285	250,550	6,513,654	6,061,279	492,113	900,381
All returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$ 5,000	11,350	-28,094	20,390	18,816	279	21,290	55,179	56,386	35,844	72
5,000 to 10,000	30,550	255,982	178,638	56,866	107	100,260	816,588	615,292	175,228	112
10,000 to 15,000	98,780	1,225,813	979,250	195,083	11,844	142,230	1,727,798	1,414,170	257,653	27,010
15,000 to 20,000	79,700	1,386,729	1,248,077	180,702	58,576	61,080	1,062,313	1,008,065	120,215	74,852
20,000 to 25,000	64,770	1,458,066	1,375,807	150,274	121,372	41,960	938,250	888,989	83,891	98,484
25,000 to 30,000	54,510	1,500,133	1,400,863	127,578	160,236	27,390	746,299	703,703	55,174	94,271
30,000 to 35,000	37,280	1,204,887	1,117,267	87,522	156,532	19,110	615,382	579,887	39,213	89,654
35,000 to 40,000	28,120	1,051,416	965,328	64,765	161,596	11,880	442,352	417,309	23,965	75,439
40,000 to 45,000	18,360	777,185	713,128	41,283	136,359	8,130	344,870	322,713	17,079	65,466
45,000 to 50,000	13,770	654,075	596,277	31,886	125,090	3,960	188,318	169,864	8,730	35,469
50,000 to 100,000	39,980	2,583,880	2,214,025	96,280	539,505	13,830	904,029	777,348	30,351	190,400
100,000 and over	11,170	2,565,887	2,087,966	36,076	754,789	2,920	568,530	451,630	10,880	149,154
Total	488,330	14,635,958	12,897,015	1,087,131	2,226,285	454,010	8,409,908	7,405,358	858,223	900,381
Occupation										
Employees	37,600	2,294,901	2,046,653	88,439	562,277	26,040	847,641	770,283	51,569	148,648
Farmers	14,870	357,275	304,142	31,986	44,320	2,890	64,672	55,364	5,475	8,011
Fishermen	620	12,577	10,945	1,169	1,204					
Professionals	5,030	462,579	402,371	12,541	128,452	1,700	59,038	53,034	3,531	11,538
Salespeople	930	38,274	33,141	2,106	7,360	280	4,053	3,617	583	283
Business proprietors	11,120	333,736	304,775	24,128	55,373	4,220	76,829	71,014	7,856	10,164
Investors	29,610	1,818,914	1,445,360	64,549	335,307	58,610	1,825,457	1,618,203	114,620	279,143
Property owners	7,980	289,358	265,343	17,085	58,591	5,770	165,990	151,560	11,131	28,107
Pensioners	364,230	8,604,062	7,728,022	811,419	967,118	339,410	5,095,870	4,467,059	635,477	379,418
Unclassified	16,350	424,283	356,263	33,708	66,284	15,100	270,357	215,223	27,979	35,069
Total	488,330	14,635,958	12,897,015	1,087,131	2,226,285	454,010	8,409,908	7,405,358	858,223	900,381

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon l'âge, le sexe, le palier de revenu total et l'occupation

Année d'imposition 1992 (en milliers de dollars)

Age group/Groupe d'âge : 70 - 74										Palier de revenu total
Males-Hommes					Females-Femmes					
Number Nombre	Total income assessed Revenu total établi	Taxable income assessed Revenu imposable établi	Total non-refundable tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assessed Revenu total établi	Taxable income assessed Revenu imposable établi	Total non-refundable tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	
										Déclarations imposables
320	\$ 1,794	\$ 2,945	\$ 163	\$ 607	460	\$ 4,264	\$ 4,744	\$ 588	\$ 388	Moins de \$10,000
8,950	104,288	101,659	15,602	1,913	17,410	197,581	195,004	30,526	2,952	10,000 à 12,500
20,090	276,099	258,422	36,853	9,539	37,900	519,380	487,308	69,172	18,376	12,500 à 15,000
22,000	360,125	348,458	46,742	17,465	29,630	479,710	467,337	57,385	30,676	15,000 à 17,500
29,160	546,076	531,172	63,869	36,409	24,570	462,132	448,827	47,688	41,926	17,500 à 20,000
24,940	530,311	513,187	57,737	42,523	19,930	422,618	412,482	40,878	42,511	20,000 à 22,500
23,300	551,731	529,844	54,568	51,441	15,780	374,174	363,785	31,669	44,788	22,500 à 25,000
15,470	401,031	385,654	37,617	41,669	8,940	232,319	226,655	18,764	28,090	25,000 à 27,000
20,960	596,762	571,599	48,964	70,546	10,670	302,499	297,495	22,379	41,079	27,000 à 30,000
25,700	833,238	793,872	60,142	117,078	17,880	575,224	561,165	37,984	87,554	30,000 à 35,000
15,800	589,707	557,384	36,989	98,512	10,150	379,322	368,062	21,774	67,346	35,000 à 40,000
12,680	536,527	509,430	29,336	102,655	6,190	261,694	249,717	12,858	50,644	40,000 à 45,000
10,220	481,863	459,681	23,641	99,595	4,900	231,042	223,243	10,645	48,598	45,000 à 50,000
24,010	1,541,465	1,378,441	57,822	343,895	12,290	804,303	732,504	27,917	185,845	50,000 à 100,000
7,050	1,519,608	1,277,341	23,541	455,322	3,750	636,486	549,490	10,841	186,389	100,000 et plus
260,640	8,870,626	8,219,089	593,587	1,489,171	220,430	5,882,750	5,587,818	441,070	877,161	Total
										Occupation
6,040	558,121	515,904	15,512	172,410	4,450	194,892	185,184	8,792	41,993	Employés
5,220	170,470	152,856	11,409	27,913	1,270	30,979	29,162	2,353	4,132	Agriculteurs
60	1,900	1,871	170	265						Pêcheurs
2,140	182,551	158,674	5,368	48,344	250	15,190	13,831	514	3,803	Memb. de prof. lib. indép.
470	26,829	24,589	1,012	6,203	90	1,655	1,633	157	148	Vendeurs
2,570	100,314	92,907	5,788	19,640	790	27,940	26,478	1,176	5,888	Prop. d'entreprises
22,360	1,471,348	1,230,734	50,733	299,363	54,630	2,006,111	1,847,129	109,940	363,620	Investisseurs
3,480	194,766	179,970	8,416	43,494	2,520	84,936	80,645	4,900	17,460	Prop. d'immeubles
216,550	6,040,278	5,748,188	491,176	837,964	153,010	3,409,552	3,301,267	306,723	417,970	Retraités
1,750	124,050	113,396	4,004	33,574	3,410	111,494	102,488	6,514	22,148	Non classés
260,640	8,870,626	8,219,089	593,587	1,489,171	220,430	5,882,750	5,587,818	441,070	877,161	Total
										Toutes les déclarations
6,950	\$ -2,312	\$ 11,065	\$ 10,538	\$ 394	9,500	\$ 22,824	\$ 23,283	\$ 16,758	\$ 142	Moins de \$ 5,000
25,190	216,385	142,110	46,730	213	69,190	580,405	427,379	120,329	246	5,000 à 10,000
92,330	1,155,539	961,489	187,247	11,452	147,770	1,782,262	1,407,400	265,959	21,328	10,000 à 15,000
67,170	1,173,960	1,100,316	154,656	53,874	59,050	1,023,467	975,590	117,738	72,602	15,000 à 20,000
50,060	1,121,816	1,069,276	117,707	93,964	36,260	808,902	782,872	73,887	87,298	20,000 à 25,000
36,890	1,009,762	961,426	87,584	112,216	20,360	554,736	532,194	42,828	69,169	25,000 à 30,000
25,970	841,763	799,082	60,848	117,078	18,100	582,098	565,745	38,752	87,554	30,000 à 35,000
15,860	592,227	558,583	37,231	98,512	10,510	392,987	371,888	22,857	67,346	35,000 à 40,000
12,690	536,952	509,586	29,354	102,655	6,320	266,724	249,859	13,068	50,644	40,000 à 45,000
10,290	485,183	460,090	23,802	99,595	4,930	232,603	223,629	10,708	48,598	45,000 à 50,000
24,290	1,560,974	1,380,991	58,363	343,895	12,450	816,495	739,155	29,376	185,845	50,000 à 100,000
7,070	1,525,540	1,277,704	23,594	455,322	3,790	642,035	549,805	10,908	186,389	100,000 et plus
374,750	10,217,791	9,231,717	837,655	1,489,171	398,220	7,705,538	6,848,798	763,168	877,161	Total
										Occupation
6,890	564,823	522,090	17,344	172,410	5,760	210,845	196,723	11,574	41,993	Employés
8,330	206,555	180,839	18,310	27,913	1,730	35,285	31,940	3,228	4,132	Agriculteurs
110	2,356	2,191	249	265						Pêcheurs
2,320	185,578	160,197	5,739	48,344	350	18,400	16,987	1,095	3,803	Memb. de prof. lib. indép.
470	26,701	24,589	1,016	6,203	90	1,655	1,633	157	148	Vendeurs
3,420	101,549	100,758	7,619	19,640	1,610	33,448	30,802	2,691	5,888	Prop. d'entreprises
26,100	1,530,705	1,261,932	57,936	299,363	61,190	2,088,779	1,910,633	123,990	363,620	Investisseurs
4,470	202,388	186,399	10,428	43,494	3,530	93,471	87,746	6,907	17,460	Prop. d'immeubles
316,910	7,249,579	6,673,828	708,382	837,964	314,710	5,072,604	4,457,024	597,047	417,970	Retraités
5,740	147,559	118,894	10,632	33,574	9,260	151,051	115,310	16,478	22,148	Non classés
374,750	10,217,791	9,231,717	837,655	1,489,171	398,220	7,705,538	6,848,798	763,168	877,161	Total

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 7 (continued)

All Returns by Age, Sex, Total Income Class, and Occupation

1992 Taxation year (all money figures in thousands of dollars)

Total income class	Age group 75 and over - Groupe d'âge 75 et plus									
	Males-Hommes					Females-Femmes				
	Number <i>Nombre</i>	Total income assessed <i>Revenu total établi</i>	Taxable income assessed <i>Revenu imposable établi</i>	Total non-refundable tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>	Number <i>Nombre</i>	Total income assessed <i>Revenu total établi</i>	Taxable income assessed <i>Revenu imposable établi</i>	Total non-refundable tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>
Taxable returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	140	-175	980	2	376	40	64	44	3	6
10,000 to 12,500	13,690	156,454	152,977	24,051	2,273	28,660	330,403	322,939	50,051	5,532
12,500 to 15,000	35,820	491,396	465,351	67,638	15,622	61,180	839,642	788,008	112,250	29,253
15,000 to 17,500	35,230	572,209	560,781	75,771	27,415	39,470	637,172	620,425	77,458	39,207
17,500 to 20,000	28,900	540,480	530,324	64,567	36,079	32,600	609,693	596,329	65,994	49,837
20,000 to 22,500	27,040	569,605	558,846	62,060	46,861	21,330	452,971	443,843	46,001	43,373
22,500 to 25,000	20,270	482,520	469,757	48,018	46,160	17,430	412,406	404,520	37,058	44,693
25,000 to 27,000	13,520	351,154	343,880	32,935	36,119	11,240	291,932	285,145	24,232	33,943
27,000 to 30,000	14,350	408,513	397,286	34,160	48,829	17,330	493,545	481,035	37,922	63,502
30,000 to 35,000	21,430	694,144	676,940	50,854	101,357	20,320	654,390	638,185	44,658	96,377
35,000 to 40,000	15,200	567,879	551,547	35,558	100,267	13,100	488,563	473,548	30,995	82,358
40,000 to 45,000	9,760	412,837	399,815	23,144	81,685	8,920	380,721	370,399	21,447	72,520
45,000 to 50,000	7,280	344,122	330,156	18,124	70,598	6,360	301,114	285,540	15,836	56,743
50,000 to 100,000	22,290	1,481,332	1,358,034	58,035	339,782	20,190	1,318,435	1,199,791	53,268	286,419
100,000 and over	7,750	1,722,949	1,476,958	31,744	507,853	4,980	966,217	828,165	21,868	270,711
Total	272,650	8,795,419	8,273,633	626,661	1,461,276	303,140	8,177,267	7,737,914	639,041	1,174,475
Occupation										
Employees	4,200	349,561	332,133	10,332	106,682	1,160	67,307	66,007	2,616	19,660
Farmers	3,600	107,025	101,507	8,246	17,984	1,180	30,407	29,415	2,452	4,557
Fishermen	10	584	576	25	154					
Professionals	1,250	88,187	82,961	3,314	23,537	280	12,300	12,062	678	2,539
Salespeople	170	9,196	8,739	400	2,235	10	652	650	21	185
Business proprietors	1,080	42,956	40,889	2,572	8,323	520	24,525	23,945	1,193	7,055
Investors	53,760	2,867,757	2,547,905	130,662	589,353	120,220	4,233,005	3,931,633	264,682	715,352
Property owners	3,550	185,006	175,179	8,364	42,984	2,620	95,836	91,432	5,728	18,864
Pensioners	203,820	5,073,371	4,916,527	459,785	650,736	173,460	3,565,303	3,443,798	352,501	377,622
Unclassified	1,220	71,775	67,216	2,961	19,287	3,690	147,931	138,971	9,170	28,640
Total	272,650	8,795,419	8,273,633	626,661	1,461,276	303,140	8,177,267	7,737,914	639,041	1,174,475
All returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$ 5,000	10,760	8,074	21,550	18,409	344	15,940	42,406	41,216	27,464	6
5,000 to 10,000	57,950	503,187	345,873	108,351	32	118,170	1,038,559	649,476	206,969	
10,000 to 15,000	175,330	2,155,365	1,790,401	357,059	17,894	319,530	3,811,794	2,864,315	590,214	34,785
15,000 to 20,000	80,610	1,389,281	1,329,125	188,027	63,494	86,310	1,485,416	1,398,375	182,832	89,045
20,000 to 25,000	50,620	1,124,035	1,090,397	122,724	93,021	42,180	939,949	904,630	95,160	88,066
25,000 to 30,000	28,920	788,854	761,257	71,147	84,948	30,010	824,160	794,753	67,981	97,444
30,000 to 35,000	21,810	706,157	683,411	52,091	101,357	20,790	669,501	649,301	46,878	96,377
35,000 to 40,000	15,300	571,914	553,381	35,894	100,267	13,230	493,358	476,632	31,758	82,358
40,000 to 45,000	9,940	420,524	402,184	23,607	81,685	9,210	393,303	374,317	22,684	72,520
45,000 to 50,000	7,350	347,609	331,150	18,369	70,598	6,400	303,357	287,178	16,101	56,743
50,000 to 100,000	22,930	1,521,835	1,368,755	60,021	339,782	20,610	1,344,746	1,209,777	55,013	286,419
100,000 and over	7,940	1,759,929	1,478,915	32,224	507,853	5,010	970,899	830,251	22,374	270,711
Total	489,440	11,296,764	10,156,399	1,087,925	1,461,276	687,380	12,317,447	10,480,220	1,365,428	1,174,475
Occupation										
Employees	4,820	356,765	336,897	11,463	106,682	1,900	74,683	72,181	4,742	19,660
Farmers	6,530	133,306	123,143	14,061	17,984	1,830	35,975	34,549	3,621	4,557
Fishermen	10	584	576	25	154					
Professionals	1,480	90,116	84,860	3,976	23,537	310	12,677	12,423	748	2,539
Salespeople	250	8,882	8,739	538	2,235	10	652	650	21	185
Business proprietors	1,740	44,730	45,228	3,989	8,323	1,100	29,685	28,513	2,198	7,055
Investors	64,420	3,062,139	2,660,758	157,563	589,353	142,980	4,564,593	4,212,513	322,929	715,352
Property owners	5,000	200,789	189,983	11,637	42,984	4,890	119,030	109,501	10,611	18,864
Pensioners	398,910	7,289,517	6,633,592	871,974	650,736	522,330	7,265,358	5,838,239	995,971	377,622
Unclassified	6,300	109,935	72,624	12,698	19,287	12,030	214,795	171,650	24,587	28,640
Total	489,440	11,296,764	10,156,399	1,087,925	1,461,276	687,380	12,317,447	10,480,220	1,365,428	1,174,475

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon l'âge, le sexe, le palier de revenu total et l'occupation

Année d'imposition 1992 (en milliers de dollars)

Total stating age - Total indiquant l'âge										Palier de revenu total
Males-Hommes					Females-Femmes					
Number	Total income assessed	Taxable income assessed	Total non-refundable tax credit	Total tax payable	Number	Total income assessed	Taxable income assessed	Total non-refundable tax credit	Total tax payable	
Nombre	Revenu total établi	Revenu imposable établi	Total des crédits d'impôt non remboursables	Impôt total à payer	Nombre	Revenu total établi	Revenu imposable établi	Total des crédits d'impôt non remboursables	Impôt total à payer	
										Déclarations imposables
328,810	2,718,446	2,693,821	380,175	103,180	527,660	4,407,384	4,321,627	611,733	156,788	Moins de \$10,000
329,730	3,720,349	3,562,287	426,979	245,095	519,340	5,851,654	5,615,853	676,519	381,555	10,000 à 12,500
392,230	5,397,614	5,123,444	567,458	425,578	582,440	7,998,848	7,585,621	838,833	632,738	12,500 à 15,000
400,600	6,521,686	6,186,881	622,375	602,379	501,470	8,135,491	7,708,393	741,689	808,332	15,000 à 17,500
419,060	7,859,417	7,459,558	672,331	837,786	461,360	8,644,752	8,137,527	698,559	980,858	17,500 à 20,000
423,280	8,993,098	8,484,580	699,150	1,051,604	439,690	9,340,644	8,762,342	670,899	1,181,932	20,000 à 22,500
410,110	9,741,580	9,129,398	685,645	1,232,433	404,960	9,620,253	8,995,447	616,837	1,315,090	22,500 à 25,000
326,240	8,475,112	7,915,992	554,144	1,121,110	314,120	8,159,715	7,569,054	485,303	1,149,632	25,000 à 27,000
459,440	13,079,460	12,181,740	781,597	1,830,922	426,710	12,144,374	11,230,345	671,448	1,796,247	27,000 à 30,000
730,090	23,709,393	21,896,605	1,257,255	3,662,312	556,120	17,976,806	16,522,016	895,831	2,859,952	30,000 à 35,000
683,800	25,596,665	23,435,412	1,190,926	4,485,038	384,090	14,348,239	13,033,619	631,982	2,532,177	35,000 à 40,000
555,490	23,564,128	21,452,366	987,190	4,522,579	271,150	11,476,470	10,324,154	449,896	2,208,356	40,000 à 45,000
456,360	21,631,382	19,676,247	823,852	4,465,115	192,310	9,104,140	8,163,906	324,393	1,874,109	45,000 à 50,000
1,370,910	87,760,121	77,809,856	2,598,818	20,581,057	421,730	26,051,883	22,779,130	742,329	5,938,629	50,000 à 100,000
209,980	41,159,130	34,412,470	505,376	12,757,813	43,200	7,627,406	6,099,698	106,249	2,108,334	100,000 et plus
7,496,130	289,927,580	261,420,658	12,753,270	57,924,001	6,046,340	160,888,058	146,848,732	9,162,499	25,924,729	Total
										Occupation
5,261,240	213,467,048	194,359,041	8,679,846	44,464,132	4,352,590	119,754,960	109,581,656	6,366,003	20,029,667	Employés
120,370	3,125,934	2,714,780	207,877	420,929	31,970	707,979	622,002	47,439	93,970	Agriculteurs
24,840	654,551	596,639	37,276	110,136	3,490	60,677	56,127	4,608	8,215	Pêcheurs
123,990	11,331,483	9,853,324	244,104	3,277,324	52,210	2,301,148	2,010,473	82,542	517,669	Memb. de prof. lib. indép.
28,850	1,000,801	878,281	45,686	192,083	11,330	309,029	273,996	15,794	55,143	Vendeurs
268,160	7,103,590	6,350,800	415,366	1,157,988	128,500	2,555,926	2,292,585	176,582	346,959	Prop. d'entreprises
205,710	14,758,147	10,980,145	398,582	2,636,267	392,690	14,082,436	12,115,221	696,531	2,292,027	Investisseurs
63,560	2,698,308	2,359,996	109,235	533,716	50,580	1,314,907	1,177,270	74,882	214,267	Prop. d'immeubles
914,030	25,740,495	24,108,538	1,940,201	3,680,151	640,400	13,497,994	12,917,397	1,190,445	1,605,059	Retraités
485,390	10,047,223	9,219,114	675,097	1,451,274	382,580	6,303,002	5,802,005	507,675	761,754	Non classés
7,496,130	289,927,580	261,420,658	12,753,270	57,924,001	6,046,340	160,888,058	146,848,732	9,162,499	25,924,729	Total
										Toutes les déclarations
835,720	1,093,060	1,479,758	982,991	7,842	1,635,210	2,561,188	2,507,529	1,912,451	1,427	Moins de \$ 5,000
1,098,450	8,260,019	6,008,808	1,428,153	95,338	1,652,770	12,685,649	9,706,901	2,223,924	155,362	5,000 à 10,000
1,140,010	14,159,927	12,111,239	1,815,958	670,673	1,801,210	22,072,268	17,539,873	2,790,307	1,014,293	10,000 à 15,000
930,690	16,267,865	14,733,654	1,546,507	1,440,165	1,088,600	18,910,120	16,594,866	1,702,640	1,789,190	15,000 à 20,000
873,350	19,619,621	17,923,500	1,466,391	2,284,037	881,850	19,777,651	18,025,446	1,368,354	2,497,023	20,000 à 25,000
807,250	22,144,374	20,291,427	1,377,126	2,952,032	753,830	20,653,465	18,941,253	1,183,095	2,945,878	25,000 à 30,000
739,060	23,999,826	21,978,031	1,273,605	3,662,312	559,000	18,069,735	16,558,288	902,448	2,859,952	30,000 à 35,000
687,710	25,740,604	23,471,154	1,198,343	4,485,038	386,770	14,447,381	13,056,126	637,144	2,532,177	35,000 à 40,000
557,690	23,656,653	21,476,570	991,871	4,522,579	273,670	11,582,623	10,348,524	454,278	2,208,356	40,000 à 45,000
457,460	21,683,615	19,689,454	826,248	4,465,115	193,090	9,141,546	8,169,610	325,993	1,874,109	45,000 à 50,000
1,377,420	88,188,354	77,900,649	2,611,621	20,581,057	425,050	26,269,149	22,817,400	749,327	5,938,629	50,000 à 100,000
211,710	41,532,360	34,472,819	510,927	12,757,813	43,730	7,723,046	6,108,243	107,821	2,108,334	100,000 et plus
9,716,510	306,346,277	271,537,062	16,029,739	57,924,001	9,694,780	183,893,823	160,374,058	14,357,782	25,924,729	Total
										Occupation
5,932,160	217,625,159	197,332,370	9,536,570	44,464,132	5,325,830	125,347,661	113,943,223	7,622,427	20,029,667	Employés
184,700	3,543,695	3,088,116	309,852	420,929	51,070	801,050	710,372	71,816	93,970	Agriculteurs
29,600	690,899	622,768	44,083	110,136	4,800	67,373	61,719	6,269	8,215	Pêcheurs
141,040	11,415,084	9,941,717	268,852	3,277,324	69,730	2,396,088	2,093,054	105,810	517,669	Memb. de prof. lib. indép.
41,590	1,071,178	938,507	62,503	192,083	19,120	343,703	304,462	25,737	55,143	Vendeurs
415,030	7,672,856	7,026,061	623,812	1,157,988	264,720	2,951,204	2,748,268	350,046	346,959	Prop. d'entreprises
316,540	15,845,418	11,549,807	562,392	2,636,267	685,180	15,541,172	13,156,946	1,078,481	2,292,027	Investisseurs
93,030	2,836,331	2,500,158	154,102	533,716	97,540	1,508,011	1,341,828	138,321	214,267	Prop. d'immeubles
1,414,350	31,520,745	28,350,270	2,959,073	3,680,151	1,451,810	21,426,611	18,244,710	2,607,910	1,605,059	Retraités
1,148,490	14,124,913	10,187,289	1,508,501	1,451,274	1,725,000	13,510,950	7,769,476	2,350,967	761,754	Non classés
9,716,510	306,346,277	271,537,062	16,029,739	57,924,001	9,694,780	183,893,823	160,374,058	14,357,782	25,924,729	Total

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 7 (concluded)

All Returns by Age, Sex, Total Income Class, and Occupation

1992 Taxation year (all money figures in thousands of dollars)

Total income class	Age unstated - Âge non déclaré									
	Males-Hommes					Females-Femmes				
	Number <i>Nombre</i>	Total income assessed <i>Revenu total établi</i>	Taxable income assessed <i>Revenu imposable établi</i>	Total non-refundable tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>	Number <i>Nombre</i>	Total income assessed <i>Revenu total établi</i>	Taxable income assessed <i>Revenu imposable établi</i>	Total non-refundable tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>
Taxable returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	1,070	5,729	5,688	615	471	1,280	8,994	8,961	1,093	566
10,000 to 12,500	470	5,471	5,254	635	403	850	9,619	9,614	949	1,010
12,500 to 15,000	440	5,850	5,734	469	712	240	3,118	3,118	275	402
15,000 to 17,500	190	2,976	2,971	200	464	630	10,454	10,227	798	1,220
17,500 to 20,000	130	2,435	1,933	160	267	170	3,138	2,973	305	323
20,000 to 22,500	130	2,750	2,750	111	565	50	1,155	1,084	69	190
22,500 to 25,000	280	6,454	6,287	326	1,050					
25,000 to 27,000	50	1,402	1,402		373	200	5,253	5,041	274	774
27,000 to 30,000	370	10,845	9,766	612	1,416	100	2,766	2,645	140	493
30,000 to 35,000	460	14,487	14,192	546	2,279	20	617	414		108
35,000 to 40,000	130	5,211	4,844	166	1,169	40	1,417	1,417		422
40,000 to 45,000	120	5,039	4,943	260	1,140					
45,000 to 50,000	60	2,693	2,627	106	688	110	5,221	4,836	276	1,103
50,000 to 100,000	450	34,072	32,742	451	11,149	90	5,198	4,049	52	1,128
100,000 and over	180	44,669	37,307	328	13,609	20	3,703	3,340	12	1,337
Total	4,530	150,081	138,441	4,986	35,754	3,800	60,853	57,824	4,248	9,092
Occupation										
Employees	3,180	109,532	101,048	4,490	23,956	2,550	40,363	38,987	3,231	5,039
Farmers	10	595	535	14	160					
Fishermen	10	1,727	1,712	37	680					
Professionals										
Salespeople	150	3,984	3,373	103	1,017	30	1,915	1,909	6	690
Business proprietors	660	27,286	26,814	117	8,844	910	14,042	12,607	648	2,706
Investors	100	1,540	1,529	88	268					
Property owners	10	179	73	11	2					
Pensioners	410	5,239	3,358	125	826	310	4,533	4,321	363	657
Unclassified										
Total	4,530	150,081	138,441	4,986	35,754	3,800	60,853	57,824	4,248	9,092
All returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$ 5,000	7,620	602	12,759	7,378	88	5,510	12,308	12,581	5,786	66
5,000 to 10,000	3,130	20,687	16,256	3,532	383	2,580	18,966	16,515	2,923	500
10,000 to 15,000	1,040	12,684	11,000	1,260	1,115	1,390	16,306	15,992	1,825	1,412
15,000 to 20,000	650	11,129	5,009	834	732	910	15,524	13,200	1,225	1,543
20,000 to 25,000	430	9,651	9,037	437	1,614	50	1,155	1,084	69	190
25,000 to 30,000	430	12,478	11,246	621	1,789	310	8,019	7,686	414	1,266
30,000 to 35,000	460	14,518	14,223	547	2,279	50	1,782	888	92	108
35,000 to 40,000	150	5,975	4,844	166	1,169	40	1,417	1,417		422
40,000 to 45,000	120	5,039	4,943	260	1,140					
45,000 to 50,000	60	2,693	2,627	106	688	110	5,267	4,842	277	1,103
50,000 to 100,000	450	34,162	32,743	451	11,149	90	5,198	4,049	52	1,128
100,000 and over	210	48,804	37,310	329	13,609	20	3,703	3,340	12	1,337
Total	14,730	178,422	161,999	15,921	35,754	11,050	89,843	81,699	12,679	9,092
Occupation										
Employees	9,110	132,766	120,572	11,033	23,956	7,110	59,648	57,307	8,491	5,039
Farmers						20	-56			
Fishermen	10	595	535	14	160					
Professionals	60	5,024	1,777	50	680					
Salespeople	110	197	197	69		190	638	534	213	
Business proprietors	550	4,757	4,970	583	1,017	50	1,764	1,909	6	690
Investors	1,090	31,414	27,080	585	8,844	1,470	14,178	12,901	1,134	2,706
Property owners	100	1,486	1,541	93	268	40	1,099	474	93	
Pensioners	230	1,905	1,692	359	2	400	3,441	2,703	664	
Unclassified	3,470	278	3,634	3,135	826	1,770	9,132	5,871	2,078	657
Total	14,730	178,422	161,999	15,921	35,754	11,050	89,843	81,699	12,679	9,092

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Tableau de base 7 (fin)

Toutes les déclarations selon l'âge, le sexe, le palier de revenu total et l'occupation

Année d'imposition 1992 (en milliers de dollars)

Grand total - Total global										Palier de revenu total
Males-Hommes					Females-Femmes					
Number	Total income assessed	Taxable income assessed	Total non-refundable tax credit	Total tax payable	Number	Total income assessed	Taxable income assessed	Total non-refundable tax credit	Total tax payable	
Nombre	Revenu total établi	Revenu imposable établi	Total des crédits d'impôt non remboursables	Impôt total à payer	Nombre	Revenu total établi	Revenu imposable établi	Total des crédits d'impôt non remboursables	Impôt total à payer	
	\$	\$	\$	\$		\$	\$	\$	\$	Déclarations imposables
329,880	2,724,174	2,699,509	380,790	103,651	528,940	4,416,378	4,330,588	612,826	157,355	Moins de \$10,000
330,200	3,725,820	3,567,541	427,614	245,498	520,190	5,861,272	5,625,467	677,469	382,566	10,000 à 12,500
392,670	5,403,464	5,129,178	567,927	426,290	582,680	8,001,966	7,588,739	839,108	633,140	12,500 à 15,000
400,790	6,524,661	6,189,852	622,574	602,844	502,100	8,145,945	7,718,621	742,488	809,553	15,000 à 17,500
419,200	7,861,851	7,461,491	672,491	838,053	461,530	8,647,890	8,140,500	698,863	981,180	17,500 à 20,000
423,410	8,995,847	8,487,330	699,261	1,052,169	439,740	9,341,799	8,763,426	670,967	1,182,123	20,000 à 22,500
410,390	9,748,033	9,135,685	685,972	1,233,482	404,960	9,620,253	8,995,447	616,837	1,315,090	22,500 à 25,000
326,290	8,476,514	7,917,394	554,144	1,121,483	314,320	8,164,968	7,574,094	485,577	1,150,405	25,000 à 27,000
459,810	13,090,305	12,191,506	782,210	1,832,338	426,820	12,147,140	11,232,990	671,587	1,796,739	27,000 à 30,000
730,550	23,723,880	21,910,798	1,257,801	3,664,590	556,140	17,977,423	16,522,431	895,831	2,860,060	30,000 à 35,000
683,930	25,601,876	23,440,257	1,191,092	4,486,207	384,120	14,349,656	13,035,036	631,982	2,532,599	35,000 à 40,000
555,610	23,569,167	21,457,310	987,450	4,523,719	271,160	11,476,670	10,324,259	449,901	2,208,371	40,000 à 45,000
456,410	21,634,075	19,678,874	823,958	4,465,803	192,420	9,109,361	8,168,742	324,669	1,875,212	45,000 à 50,000
371,360	87,794,194	77,842,598	2,599,269	20,592,206	421,810	26,057,080	22,783,179	742,380	5,939,757	50,000 à 100,000
210,160	41,203,799	34,449,778	505,704	12,771,422	43,220	7,631,109	6,103,038	106,261	2,109,671	100,000 et plus
500,660	290,077,661	261,559,098	12,758,257	57,959,756	6,050,140	160,948,910	146,906,556	9,166,747	25,933,821	Total
										Occupation
264,420	213,576,579	194,460,090	8,684,336	44,488,088	4,355,140	119,795,323	109,620,643	6,369,233	20,034,706	Employés
120,370	3,125,934	2,714,780	207,877	420,929	31,970	707,979	622,002	47,439	93,970	Agriculteurs
24,850	655,145	597,174	37,290	110,297	3,490	60,677	56,127	4,608	8,215	Pêcheurs
124,000	11,333,210	9,855,036	244,141	3,278,004	52,210	2,301,148	2,010,473	82,542	517,669	Memb. de prof. lib. indép.
28,850	1,000,801	878,281	45,686	192,083	11,330	309,029	273,996	15,794	55,143	Vendeurs
268,310	7,107,574	6,354,173	415,470	1,159,005	128,530	2,557,840	2,294,494	176,588	347,649	Prop. d'entreprises
206,360	14,785,433	11,006,958	398,699	2,645,111	393,600	14,096,478	12,127,828	697,179	2,294,733	Investisseurs
63,660	2,699,848	2,361,525	109,324	533,985	50,580	1,314,907	1,177,270	74,882	214,267	Prop. d'immeubles
914,040	25,740,674	24,108,611	1,940,212	3,680,154	640,400	13,497,994	12,917,397	1,190,445	1,605,059	Retraités
485,800	10,052,463	9,222,472	675,222	1,452,100	382,890	6,307,535	5,806,327	508,038	762,411	Non classés
500,660	290,077,661	261,559,098	12,758,257	57,959,756	6,050,140	160,948,910	146,906,556	9,166,747	25,933,821	Total
										Toutes les déclarations
843,340	1,093,662	1,492,517	990,369	7,930	1,640,710	2,573,496	2,520,110	1,918,237	1,492	Moins de \$ 5,000
101,580	8,280,706	6,025,064	1,431,685	95,721	1,655,340	12,704,615	9,723,415	2,226,848	155,862	5,000 à 10,000
141,050	14,172,612	12,122,239	1,817,218	671,788	1,802,600	22,088,575	17,555,864	2,792,131	1,015,705	10,000 à 15,000
931,340	16,278,994	14,738,663	1,547,341	1,440,897	1,089,510	18,925,644	16,608,066	1,703,865	1,790,733	15,000 à 20,000
873,780	19,629,272	17,932,537	1,466,828	2,285,651	881,910	19,778,806	18,026,530	1,368,423	2,497,213	20,000 à 25,000
807,680	22,156,852	20,302,674	1,377,747	2,953,821	754,130	20,661,484	18,948,939	1,183,508	2,947,145	25,000 à 30,000
739,520	24,014,343	21,992,255	1,274,151	3,664,590	559,050	18,071,516	16,559,176	902,540	2,860,060	30,000 à 35,000
687,860	25,746,579	23,475,998	1,198,510	4,486,207	386,810	14,448,798	13,057,543	637,144	2,532,599	35,000 à 40,000
557,810	23,661,692	21,481,513	992,131	4,523,719	273,670	11,582,824	10,348,628	454,283	2,208,371	40,000 à 45,000
457,510	21,686,309	19,692,081	826,354	4,465,803	193,200	9,146,813	8,174,453	326,270	1,875,212	45,000 à 50,000
377,870	88,222,516	77,933,392	2,612,072	20,592,206	425,140	26,274,347	22,821,449	749,379	5,939,757	50,000 à 100,000
211,910	41,581,163	34,510,129	511,256	12,771,422	43,750	7,726,749	6,111,584	107,833	2,109,671	100,000 et plus
731,250	306,524,699	271,699,061	16,045,661	57,959,756	9,705,820	183,983,666	160,455,757	14,370,461	25,933,821	Total
										Occupation
941,260	217,757,924	197,452,942	9,547,604	44,488,088	5,332,930	125,407,309	114,000,530	7,630,917	20,034,706	Employés
184,700	3,543,695	3,088,116	309,852	420,929	51,090	800,994	710,372	71,816	93,970	Agriculteurs
29,610	691,494	623,302	44,097	110,297	4,800	67,373	61,719	6,269	8,215	Pêcheurs
141,100	11,420,108	9,943,494	268,901	3,278,004	69,730	2,396,088	2,093,054	105,810	517,669	Memb. de prof. lib. indép.
41,700	1,071,375	938,704	62,572	192,083	19,310	344,342	304,996	25,950	55,143	Vendeurs
415,580	7,677,612	7,031,031	624,395	1,159,005	264,760	2,952,968	2,750,177	350,052	347,649	Prop. d'entreprises
317,640	15,876,832	11,576,887	562,976	2,645,111	686,650	15,555,349	13,169,847	1,079,615	2,294,733	Investisseurs
93,130	2,837,817	2,501,698	154,195	533,985	97,570	1,509,110	1,342,302	138,414	214,267	Prop. d'immeubles
414,580	31,522,651	28,351,963	2,959,432	3,680,154	1,452,220	21,430,052	18,247,413	2,608,574	1,605,059	Retraités
151,960	14,125,191	10,190,923	1,511,636	1,452,100	1,726,770	13,520,082	7,775,347	2,353,045	762,411	Non classés
731,250	306,524,699	271,699,061	16,045,661	57,959,756	9,705,820	183,983,666	160,455,757	14,370,461	25,933,821	Total

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 8

All Returns by Occupation and Total Income Class

1992 Taxation year (all money figures in thousands of dollars)

Total income class	Business employees <i>Employés d'entreprises</i>					Institutional employees <i>Employés d'institutions</i>				
	Number <i>Nombre</i>	Total income assess. <i>Revenu total établi</i>	Taxable income assess. <i>Revenu imposable établi</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>	Number <i>Nombre</i>	Total income assess. <i>Revenu total établi</i>	Taxable income assess. <i>Revenu imposable établi</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>
Taxable returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	380,760	3,203,701	3,155,465	446,085	113,651	29,270	245,465	239,125	34,560	7,950
10,000 to 12,500	387,660	4,370,134	4,208,163	480,548	322,839	31,610	355,548	337,354	40,687	22,985
12,500 to 15,000	385,700	5,302,785	5,076,517	508,181	498,565	35,820	493,595	463,287	47,563	45,009
15,000 to 17,500	384,340	6,243,786	5,927,820	523,935	685,110	45,930	747,190	694,074	63,506	78,196
17,500 to 20,000	395,700	7,415,968	7,016,368	555,743	907,356	50,170	942,585	877,181	73,385	109,333
20,000 to 22,500	402,290	8,546,161	8,057,736	583,322	1,126,919	63,180	1,344,134	1,237,232	91,587	172,963
22,500 to 25,000	386,530	9,184,008	8,637,091	569,944	1,289,727	69,880	1,662,034	1,521,055	103,730	219,175
25,000 to 27,000	302,380	7,854,289	7,329,687	458,323	1,126,454	66,370	1,724,850	1,576,920	100,133	237,779
27,000 to 30,000	415,930	11,846,134	11,072,957	644,884	1,785,200	93,250	2,651,705	2,420,782	144,541	381,544
30,000 to 35,000	630,240	20,417,692	18,976,944	1,012,488	3,314,618	122,720	3,972,252	3,598,964	200,517	598,690
35,000 to 40,000	515,940	19,306,172	17,765,465	855,480	3,490,140	88,330	3,310,860	2,989,185	147,493	573,069
40,000 to 45,000	405,510	17,190,108	15,772,436	690,005	3,412,884	74,230	3,146,655	2,802,849	125,023	590,682
45,000 to 50,000	305,690	14,482,243	13,274,766	528,975	3,084,084	60,880	2,884,667	2,586,258	106,134	584,391
50,000 to 100,000	807,290	51,201,459	45,945,444	1,473,344	12,350,055	152,160	9,554,627	8,466,624	285,762	2,219,423
100,000 and over	99,640	19,306,008	17,273,545	221,593	6,697,096	9,950	1,412,864	1,250,799	23,507	454,005
Total	6,205,580	205,870,646	189,490,403	9,553,212	40,204,698	993,750	34,449,030	31,061,687	1,588,127	6,295,195
All returns										
Under \$ 5,000	587,240	1,610,144	1,603,289	668,601	1,192	59,600	161,569	161,982	70,662	339
5,000 to 10,000	827,480	6,186,389	5,754,950	1,021,079	112,459	72,910	548,551	492,492	93,380	7,611
10,000 to 15,000	850,050	10,589,635	9,908,666	1,129,179	821,404	79,950	1,001,020	895,966	111,018	67,995
15,000 to 20,000	806,640	14,113,324	13,161,351	1,132,233	1,592,465	101,270	1,777,732	1,607,751	145,920	187,529
20,000 to 25,000	802,300	18,028,215	16,782,079	1,179,349	2,416,647	135,510	3,059,709	2,773,824	199,798	392,138
25,000 to 30,000	723,500	19,841,214	18,451,873	1,113,136	2,911,654	161,640	4,430,589	4,018,024	248,846	619,323
30,000 to 35,000	632,290	20,484,153	18,992,547	1,015,766	3,314,618	123,280	3,990,157	3,601,828	201,538	598,690
35,000 to 40,000	516,950	19,343,226	17,771,154	857,414	3,490,140	88,650	3,322,864	2,991,526	148,160	573,069
40,000 to 45,000	405,650	17,196,050	15,773,941	690,216	3,412,884	75,550	3,201,474	2,808,862	127,189	590,682
45,000 to 50,000	305,810	14,488,212	13,274,856	529,142	3,084,084	61,100	2,895,250	2,590,114	106,924	584,391
50,000 to 100,000	808,740	51,295,574	45,963,000	1,475,137	12,350,055	152,600	9,580,458	8,471,898	286,272	2,219,423
100,000 and over	99,980	19,370,281	17,304,198	222,436	6,697,096	10,060	1,423,474	1,250,826	23,623	454,005
Total	7,366,620	212,546,417	194,741,905	11,033,686	40,204,698	1,122,090	35,392,847	31,665,093	1,763,331	6,295,195
	Teachers and professors <i>Instituteurs et professeurs</i>					Federal government employees <i>Employés du gouvernement fédéral</i>				
	Number <i>Nombre</i>	Total income assess. <i>Revenu total établi</i>	Taxable income assess. <i>Revenu imposable établi</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>	Number <i>Nombre</i>	Total income assess. <i>Revenu total établi</i>	Taxable income assess. <i>Revenu imposable établi</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>
Taxable returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	1,570	13,752	12,934	1,832	428	5,120	43,658	43,139	6,439	1,177
10,000 to 12,500	1,680	18,670	17,136	2,088	1,078	4,840	54,336	51,504	6,579	2,979
12,500 to 15,000	2,400	33,340	29,267	3,053	2,556	6,070	83,237	79,922	7,779	8,491
15,000 to 17,500	2,350	38,149	34,754	3,399	3,307	6,110	99,750	91,394	8,221	10,757
17,500 to 20,000	2,990	55,933	51,750	4,185	6,343	6,260	117,938	109,010	8,091	15,267
20,000 to 22,500	4,250	90,979	82,678	5,693	10,972	8,020	170,406	157,210	10,975	22,306
22,500 to 25,000	3,910	93,300	84,347	5,543	11,311	12,920	308,240	282,193	18,527	44,624
25,000 to 27,000	3,430	89,204	79,694	5,140	11,244	11,840	309,533	279,745	17,287	44,202
27,000 to 30,000	6,400	182,898	166,594	10,257	24,531	23,990	685,004	617,501	35,738	100,629
30,000 to 35,000	12,040	392,047	348,149	19,330	55,186	39,460	1,279,878	1,152,642	62,362	202,440
35,000 to 40,000	16,090	602,250	537,907	27,063	94,589	34,940	1,309,651	1,173,388	56,781	228,137
40,000 to 45,000	19,950	852,193	752,313	33,172	147,245	26,770	1,136,117	1,007,093	46,058	213,679
45,000 to 50,000	19,300	916,259	810,888	33,253	175,973	28,120	1,333,471	1,196,567	47,705	278,804
50,000 to 100,000	73,920	4,559,224	3,974,304	134,220	1,045,160	83,650	5,298,215	4,699,578	155,527	1,276,005
100,000 and over	860	99,296	85,542	1,674	29,872	4,810	619,319	554,068	10,271	196,670
Total	171,140	8,037,495	7,068,255	289,900	1,619,794	302,930	12,848,753	11,494,954	498,342	2,646,166
All returns										
Under \$ 5,000	3,000	6,216	6,100	3,377	15	11,290	36,632	36,029	12,981	
5,000 to 10,000	3,230	25,169	21,958	3,948	413	15,160	113,739	110,924	20,544	1,177
10,000 to 15,000	5,260	66,735	57,528	7,400	3,634	11,730	147,264	139,505	15,918	11,470
15,000 to 20,000	5,470	96,260	86,914	7,839	9,650	12,800	224,538	204,753	17,389	26,024
20,000 to 25,000	8,180	184,628	167,097	11,266	22,282	21,300	486,363	444,077	30,458	66,930
25,000 to 30,000	10,070	278,789	246,846	15,667	35,776	36,010	999,689	898,663	53,291	144,831
30,000 to 35,000	12,120	394,420	348,149	19,424	55,186	39,460	1,279,878	1,152,642	62,362	202,440
35,000 to 40,000	16,100	602,362	537,907	27,066	94,589	35,410	1,326,807	1,175,239	57,404	228,137
40,000 to 45,000	19,950	852,320	752,360	33,182	147,245	26,780	1,136,158	1,007,097	46,059	213,679
45,000 to 50,000	19,300	916,259	810,888	33,253	175,973	28,120	1,333,471	1,196,567	47,705	278,804
50,000 to 100,000	74,080	4,568,119	3,974,317	134,417	1,045,160	83,660	5,298,649	4,699,620	155,540	1,276,005
100,000 and over	860	99,296	85,542	1,674	29,872	4,810	619,319	554,068	10,271	196,670
Total	177,600	8,090,574	7,095,606	298,513	1,619,794	326,530	13,002,508	11,619,183	529,922	2,646,166

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon l'occupation et le palier de revenu total

Année d'imposition 1992 (en milliers de dollars)

Provincial government employees Employés de gouvernements provinciaux					Municipal government employees Employés de gouvernements municipaux					Palier de revenu total
Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu imposable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu imposable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	
	\$	\$	\$	\$		\$	\$	\$	\$	Déclarations imposables
4,960	41,260	39,900	5,805	1,303	17,450	148,619	143,448	21,317	3,707	Moins de \$10,000
5,210	59,062	56,544	6,825	4,088	17,290	194,978	184,424	21,916	12,860	10,000 à 12,500
6,710	93,076	86,751	8,996	8,687	19,300	265,205	246,249	25,310	24,165	12,500 à 15,000
8,510	137,983	130,578	11,743	15,540	19,010	310,312	285,595	25,529	34,218	15,000 à 17,500
8,850	166,578	151,630	12,899	19,249	22,050	413,305	383,904	30,905	49,966	17,500 à 20,000
14,290	304,071	280,827	21,191	38,640	25,980	552,937	508,759	36,573	73,691	20,000 à 22,500
18,230	433,313	395,209	26,609	59,006	29,710	707,942	652,021	43,092	97,904	22,500 à 25,000
17,200	447,512	409,136	25,982	62,410	29,010	756,096	689,402	43,329	105,156	25,000 à 27,000
31,000	880,645	800,710	48,500	125,478	46,820	1,332,120	1,211,590	73,043	191,381	27,000 à 30,000
49,390	1,608,079	1,462,690	77,567	261,004	88,250	2,872,434	2,598,395	141,117	448,014	30,000 à 35,000
44,770	1,672,752	1,492,105	74,364	292,654	83,440	3,118,334	2,798,083	137,348	535,701	35,000 à 40,000
40,490	1,714,635	1,529,743	68,913	333,131	68,010	2,882,839	2,563,428	115,038	525,637	40,000 à 45,000
32,980	1,565,280	1,389,477	58,992	325,853	60,560	2,867,540	2,559,460	105,827	571,782	45,000 à 50,000
82,210	5,108,527	4,493,673	151,191	1,172,438	178,510	10,882,243	9,596,391	323,138	2,512,080	50,000 à 100,000
3,940	498,203	439,412	8,556	148,241	2,940	354,392	303,559	6,760	104,003	100,000 et plus
368,740	14,730,977	13,158,385	608,134	2,867,718	708,310	27,659,296	24,724,710	1,150,242	5,290,266	Total
										Toutes les déclarations
9,080	27,928	27,030	10,595		52,070	134,851	130,135	59,750	10	Moins de \$ 5,000
14,700	108,804	97,648	18,853	1,303	47,460	345,960	319,537	59,998	3,697	5,000 à 10,000
13,100	165,712	152,238	17,890	12,775	40,520	507,576	461,617	54,493	37,025	10,000 à 15,000
18,070	316,231	286,356	25,945	34,789	42,550	749,589	679,639	59,475	84,185	15,000 à 20,000
32,980	747,796	681,089	48,981	97,646	57,670	1,305,238	1,174,549	83,490	171,595	20,000 à 25,000
48,200	1,328,157	1,209,846	74,482	187,887	76,350	2,102,033	1,903,459	117,193	296,537	25,000 à 30,000
49,390	1,608,079	1,462,690	77,567	261,004	88,280	2,873,591	2,598,853	141,195	448,014	30,000 à 35,000
44,870	1,676,568	1,493,309	74,591	292,654	83,720	3,127,979	2,801,826	137,682	535,701	35,000 à 40,000
40,880	1,730,874	1,531,060	69,360	333,131	68,030	2,883,765	2,563,479	115,055	525,637	40,000 à 45,000
32,980	1,565,280	1,389,477	58,992	325,853	60,660	2,872,767	2,559,460	105,958	571,782	45,000 à 50,000
82,210	5,108,596	4,493,686	151,193	1,172,438	178,690	10,892,324	9,596,418	323,362	2,512,080	50,000 à 100,000
3,940	498,203	439,412	8,556	148,241	2,940	354,392	303,559	6,760	104,003	100,000 et plus
390,410	14,882,226	13,263,842	637,005	2,867,718	798,930	28,150,063	25,092,530	1,264,413	5,290,266	Total
Canadian forces Forces canadiennes					Federal Crown corporation employees Employés des sociétés de la couronne fédérale					Palier de revenu total
Number Nombre	Total income assess. Revenu Total établi	Taxable income assess. Revenu imposable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu imposable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	
	\$	\$	\$	\$		\$	\$	\$	\$	Déclarations imposables
550	4,278	4,278	656	85	950	8,420	8,134	1,152	287	Moins de \$10,000
1,190	13,644	13,166	1,406	1,235	1,900	21,913	20,742	2,446	1,457	10,000 à 12,500
620	8,256	7,753	747	822	1,780	24,077	22,955	2,195	2,367	12,500 à 15,000
1,420	23,370	21,753	1,981	2,467	2,010	32,601	29,961	2,670	3,667	15,000 à 17,500
2,030	38,094	35,752	2,613	5,196	2,740	51,934	48,814	3,527	6,340	17,500 à 20,000
4,060	87,459	81,835	5,525	11,952	2,230	47,959	42,814	3,225	5,644	20,000 à 22,500
3,000	71,952	67,440	4,324	10,441	3,850	92,167	86,068	5,599	13,300	22,500 à 25,000
2,020	52,982	50,060	3,115	7,628	3,810	98,741	90,056	5,794	13,663	25,000 à 27,000
3,240	91,263	85,651	4,748	15,043	6,900	195,983	176,372	10,240	29,112	27,000 à 30,000
10,400	348,268	322,206	15,986	60,352	16,920	555,691	491,831	27,285	84,742	30,000 à 35,000
21,910	820,716	753,304	37,129	150,154	36,060	1,343,151	1,199,994	59,015	233,148	35,000 à 40,000
14,460	610,152	555,492	25,923	119,944	15,980	675,635	606,727	27,086	129,837	40,000 à 45,000
8,420	398,114	360,640	14,661	87,866	13,040	616,586	547,932	23,494	123,423	45,000 à 50,000
13,500	842,961	751,042	25,734	207,019	29,520	1,833,510	1,613,310	53,932	415,836	50,000 à 100,000
380	49,151	42,856	786	14,951	1,270	163,482	146,584	2,637	52,016	100,000 et plus
87,210	3,460,660	3,153,228	145,334	695,154	138,970	5,761,852	5,132,289	230,299	1,114,838	Total
										Toutes les déclarations
1,370	3,800	3,752	1,514		1,400	4,025	3,491	1,588		Moins de \$ 5,000
1,480	10,129	9,989	1,862	85	2,540	19,599	17,243	3,276	287	5,000 à 10,000
2,110	24,892	22,541	2,482	2,058	4,690	58,869	54,374	6,975	3,824	10,000 à 15,000
3,450	61,464	57,505	4,594	7,663	4,750	84,535	78,775	6,197	10,007	15,000 à 20,000
7,060	159,411	149,275	9,850	22,392	6,220	143,432	129,164	8,979	18,944	20,000 à 25,000
5,260	144,245	135,711	7,863	22,670	10,920	300,448	266,885	16,420	42,774	25,000 à 30,000
10,400	348,268	322,206	15,986	60,352	16,920	555,691	491,831	27,285	84,742	30,000 à 35,000
21,910	820,716	753,304	37,129	150,154	36,060	1,343,151	1,199,994	59,015	233,148	35,000 à 40,000
14,460	610,152	555,492	25,923	119,944	15,980	675,635	606,727	27,086	129,837	40,000 à 45,000
8,420	398,114	360,640	14,661	87,866	13,040	616,586	547,932	23,494	123,423	45,000 à 50,000
13,500	842,961	751,042	25,734	207,019	29,520	1,833,561	1,613,310	53,932	415,836	50,000 à 100,000
380	49,151	42,856	786	14,951	1,270	163,482	146,584	2,637	52,016	100,000 et plus
89,790	3,473,304	3,164,312	148,383	695,154	143,320	5,799,014	5,156,311	236,885	1,114,838	Total

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 8 (continued)

All Returns by Occupation and Total Income Class

1992 Taxation year (all money figures in thousands of dollars)

Total income class	Provincial Crown corporation employees <i>Employés des sociétés de la couronne provinciale</i>					Unclassified employees <i>Employés non classés</i>				
	Number <i>Nombre</i>	Total income assess. <i>Revenu total établi</i>	Taxable income assess. <i>Revenu imposable établi</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>	Number <i>Nombre</i>	Total income assess. <i>Revenu total établi</i>	Taxable income assess. <i>Revenu imposable établi</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>
Taxable returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	1,270	11,214	10,773	1,582	313	47,390	385,103	380,114	53,867	13,807
10,000 to 12,500	2,250	25,443	24,623	3,126	1,530	38,840	436,509	419,031	47,866	32,839
12,500 to 15,000	1,910	26,018	25,043	2,644	2,493	41,050	560,480	537,514	54,079	52,269
15,000 to 17,500	2,160	34,672	32,432	2,907	3,996	38,870	631,888	601,498	53,335	69,532
17,500 to 20,000	2,180	41,120	38,407	3,076	5,378	36,850	689,857	648,192	53,092	79,926
20,000 to 22,500	2,090	44,601	41,386	3,416	5,416	39,850	849,573	798,387	60,113	106,233
22,500 to 25,000	2,910	69,202	64,399	4,047	9,998	33,050	786,068	737,896	50,371	104,246
25,000 to 27,000	3,780	98,256	90,563	5,590	15,216	30,390	789,083	733,258	47,934	110,936
27,000 to 30,000	6,650	190,581	172,626	10,235	29,224	35,920	1,022,650	955,717	56,765	148,547
30,000 to 35,000	15,810	513,692	469,778	25,471	83,113	44,900	1,448,733	1,327,363	71,290	226,612
35,000 to 40,000	17,970	675,009	614,158	29,625	117,016	31,120	1,164,280	1,055,892	51,674	199,813
40,000 to 45,000	16,690	707,834	642,922	29,059	136,658	20,510	867,015	789,977	34,757	168,752
45,000 to 50,000	13,810	654,990	594,408	24,065	140,198	17,140	811,727	733,518	28,622	158,800
50,000 to 100,000	53,100	3,432,390	3,088,191	100,146	830,381	37,780	2,425,810	2,141,636	66,365	556,864
100,000 and over	1,800	215,259	191,014	4,119	61,008	4,920	944,137	836,106	10,740	317,850
Total	144,370	6,740,281	6,100,723	249,109	1,441,938	498,570	13,812,913	12,696,099	740,870	2,347,027
All returns										
Under \$ 5,000	1,800	4,220	3,780	2,022	313	113,040	277,697	263,769	127,663	447
5,000 to 10,000	3,750	30,010	28,388	5,080	402	116,340	847,482	766,605	143,476	13,361
10,000 to 15,000	4,180	51,674	49,871	5,806	4,023	97,790	1,210,597	1,079,897	134,604	85,109
15,000 to 20,000	4,400	76,887	71,477	6,138	9,374	80,390	1,402,170	1,272,231	114,511	149,459
20,000 to 25,000	5,000	113,803	105,785	7,463	15,413	75,730	1,698,554	1,552,936	115,809	210,479
25,000 to 30,000	10,430	288,837	263,188	15,825	44,440	68,270	1,865,350	1,696,210	108,311	259,483
30,000 to 35,000	15,910	516,748	470,808	25,687	83,113	45,670	1,474,461	1,329,918	72,535	226,612
35,000 to 40,000	17,970	675,009	614,158	29,625	117,016	31,490	1,177,889	1,056,044	52,354	199,813
40,000 to 45,000	16,720	709,295	643,117	29,099	136,658	20,760	877,861	791,483	35,159	168,752
45,000 to 50,000	13,810	654,990	594,408	24,065	140,198	17,470	827,296	733,925	29,186	158,800
50,000 to 100,000	53,110	3,432,505	3,088,211	100,150	830,381	38,150	2,451,392	2,151,323	66,900	556,864
100,000 and over	1,800	215,504	191,014	4,121	61,008	4,950	948,048	836,143	10,792	317,850
Total	148,860	6,769,481	6,124,206	255,082	1,441,938	710,040	15,058,798	13,530,484	1,011,301	2,347,027
	Total employees <i>Total, employés</i>					Total farmers <i>Total, agriculteurs</i>				
	Number <i>Nombre</i>	Total income assess. <i>Revenu total établi</i>	Taxable income assess. <i>Revenu imposable établi</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>	Number <i>Nombre</i>	Total income assess. <i>Revenu total établi</i>	Taxable income assess. <i>Revenu imposable établi</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>
Taxable returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	489,300	4,105,470	4,037,309	573,295	142,707	18,380	150,848	148,188	21,810	3,605
10,000 to 12,500	492,470	5,550,236	5,332,687	613,487	403,891	14,110	158,874	147,775	19,609	6,806
12,500 to 15,000	501,360	6,890,068	6,575,258	660,548	645,425	16,290	223,341	210,563	25,896	12,807
15,000 to 17,500	510,700	8,299,702	7,849,858	697,227	906,790	14,180	229,776	210,141	23,947	15,896
17,500 to 20,000	529,820	9,933,312	9,361,099	747,516	1,204,354	12,600	236,590	212,898	21,135	20,004
20,000 to 22,500	566,230	12,038,280	11,288,863	821,619	1,574,735	11,540	244,030	221,069	20,596	24,034
22,500 to 25,000	563,990	13,408,225	12,527,720	831,786	1,859,731	8,210	194,181	176,483	15,053	20,944
25,000 to 27,000	470,220	12,220,545	11,328,519	712,627	1,734,688	7,540	194,843	171,171	14,443	21,510
27,000 to 30,000	670,090	19,078,982	17,680,499	1,038,950	2,830,687	10,650	300,795	277,215	18,967	42,380
30,000 to 35,000	1,030,120	33,408,765	30,748,962	1,653,414	5,334,771	10,650	345,066	305,363	18,912	47,860
35,000 to 40,000	890,580	33,323,176	30,379,482	1,476,335	5,914,419	7,760	289,593	252,551	14,487	47,558
40,000 to 45,000	702,600	29,783,184	27,022,979	1,195,035	5,778,448	5,770	244,090	215,656	10,810	43,876
45,000 to 50,000	559,930	26,530,877	24,053,915	971,729	5,531,173	3,350	158,250	135,438	6,371	29,272
50,000 to 100,000	1,511,630	95,138,968	84,770,187	2,769,357	22,585,262	9,870	629,762	512,312	19,954	131,025
100,000 and over	130,520	23,662,112	21,123,485	290,644	8,075,712	1,450	233,875	139,958	3,325	47,321
Total	9,619,560	333,371,902	304,080,732	15,053,569	64,522,794	152,330	3,833,914	3,336,782	255,316	514,899
All returns										
Under \$ 5,000	839,870	2,267,082	2,239,357	958,754	2,002	33,600	-25,707	50,359	41,527	224
5,000 to 10,000	1,105,040	8,235,830	7,619,735	1,371,497	140,705	47,710	359,422	336,534	62,703	3,381
10,000 to 15,000	1,109,370	13,823,974	12,822,204	1,485,764	1,049,316	44,810	558,352	508,283	75,234	19,613
15,000 to 20,000	1,079,780	18,902,731	17,506,752	1,520,242	2,111,144	30,460	528,849	468,689	53,994	35,900
20,000 to 25,000	1,151,940	25,927,149	23,959,874	1,695,443	3,434,466	20,860	462,325	410,859	38,215	44,978
25,000 to 30,000	1,150,620	31,579,350	29,090,707	1,771,034	4,565,375	18,530	504,938	452,798	34,186	63,891
30,000 to 35,000	1,033,720	33,525,445	30,771,470	1,659,345	5,334,771	10,860	351,960	307,097	19,232	47,860
35,000 to 40,000	893,130	33,416,571	30,394,460	1,480,441	5,914,419	7,840	292,446	253,315	14,625	47,558
40,000 to 45,000	704,750	29,873,584	27,033,618	1,198,329	5,778,448	5,930	250,771	217,574	11,162	43,876
45,000 to 50,000	560,720	26,568,227	24,058,268	973,380	5,531,173	3,550	167,742	137,088	6,747	29,272
50,000 to 100,000	1,514,250	95,304,138	84,802,825	2,772,637	22,585,262	10,080	643,021	514,097	20,334	131,025
100,000 and over	130,990	23,741,152	21,154,202	291,655	8,075,712	1,560	250,570	141,794	3,712	47,321
Total	11,274,200	343,165,234	311,453,472	17,178,521	64,522,794	235,790	4,344,688	3,798,488	381,668	514,899

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Tableau de base 8 (suite)

Toutes les déclarations selon l'occupation et le palier de revenu total

Année d'imposition 1992 (en milliers de dollars)

Total fishermen Total, pêcheurs					Self-employed accountants Comptables indépendants					Palier de revenu total
Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu imposable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu imposable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	
	\$	\$	\$	\$		\$	\$	\$	\$	Déclarations imposables
2,290	19,518	19,394	2,590	1,135	440	3,708	3,692	508	156	Moins de \$10,000
1,910	21,443	19,413	2,226	1,442	430	4,753	4,181	616	117	10,000 à 12,500
3,130	42,878	38,940	4,023	3,826	410	5,634	4,299	515	316	12,500 à 15,000
3,820	62,385	58,943	5,721	6,353	410	6,795	6,516	767	476	15,000 à 17,500
2,970	55,678	49,960	4,123	6,755	390	7,133	5,959	550	581	17,500 à 20,000
2,460	51,955	47,566	3,714	6,606	560	11,861	10,772	1,033	1,153	20,000 à 22,500
1,880	44,589	41,054	2,638	6,690	640	14,950	13,272	1,243	1,372	22,500 à 25,000
1,260	32,569	29,436	1,907	4,595	690	17,916	16,268	1,414	2,035	25,000 à 27,000
1,010	28,755	27,072	1,576	4,693	150	4,360	3,852	198	459	27,000 à 30,000
1,850	59,999	55,058	3,102	9,354	430	13,940	12,407	966	1,588	30,000 à 35,000
1,790	67,143	60,110	2,976	12,403	710	26,540	23,273	1,070	4,423	35,000 à 40,000
1,320	56,108	51,449	2,375	11,307	530	22,522	18,336	866	3,513	40,000 à 45,000
710	33,338	30,984	1,236	7,481	730	34,652	28,697	1,364	5,548	45,000 à 50,000
1,770	114,211	101,791	3,292	28,026	4,470	322,223	263,756	9,121	69,014	50,000 à 100,000
180	25,251	22,131	399	7,847	3,040	534,879	456,074	8,506	168,591	100,000 et plus
28,340	715,822	653,301	41,898	118,512	14,000	1,031,867	871,354	28,736	259,344	Total
										Toutes les déclarations
2,440	2,428	4,724	2,761	77	310	-9,645	278	353		Moins de \$ 5,000
4,190	33,911	30,743	5,007	1,059	1,320	9,470	8,772	1,547	156	5,000 à 10,000
6,150	77,404	68,124	8,345	5,268	1,060	13,012	10,335	1,502	433	10,000 à 15,000
7,150	123,987	112,707	10,586	13,108	820	14,372	12,617	1,359	1,057	15,000 à 20,000
4,500	100,009	89,886	6,660	13,295	1,200	27,047	24,205	2,307	2,525	20,000 à 25,000
2,320	62,986	57,014	3,572	9,288	840	22,303	20,120	1,613	2,495	25,000 à 30,000
1,850	59,999	55,058	3,102	9,354	440	14,297	12,454	983	1,588	30,000 à 35,000
1,790	67,143	60,110	2,976	12,403	710	26,578	23,273	1,071	4,423	35,000 à 40,000
1,320	56,108	51,449	2,375	11,307	530	22,522	18,336	866	3,513	40,000 à 45,000
710	33,338	30,984	1,236	7,481	730	34,796	28,708	1,369	5,548	45,000 à 50,000
1,800	116,182	102,083	3,345	28,026	4,510	324,837	264,028	9,186	69,014	50,000 à 100,000
180	25,371	22,139	401	7,847	3,040	537,973	456,133	8,518	168,591	100,000 et plus
34,410	758,866	685,021	50,366	118,512	15,510	1,037,561	879,259	30,675	259,344	Total
Self-employed medical doctors and surgeons Médecins et chirurgiens indépendants					Self-employed dentists Dentistes indépendants					Palier de revenu total
Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu imposable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu imposable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	
	\$	\$	\$	\$		\$	\$	\$	\$	Déclarations imposables
220	1,855	1,849	234	92	60	576	566	75	34	Moins de \$10,000
80	903	902	90	97	30	357	357	57	3	10,000 à 12,500
170	2,239	1,632	207	65	110	1,499	1,496	128	200	12,500 à 15,000
250	4,232	3,453	333	314						15,000 à 17,500
250	4,580	4,461	354	565	70	1,307	1,035	85	95	17,500 à 20,000
470	10,258	8,796	707	1,092	50	929	825	59	89	20,000 à 22,500
320	7,510	6,507	503	703	110	2,582	2,460	149	282	22,500 à 25,000
230	5,903	4,654	318	664	120	3,096	2,566	167	444	25,000 à 27,000
440	12,295	11,769	718	1,955	100	2,926	2,697	163	475	27,000 à 30,000
430	13,729	10,841	718	1,754	210	6,563	5,524	386	792	30,000 à 35,000
420	15,940	13,163	698	2,546	480	18,300	16,779	707	3,088	35,000 à 40,000
790	33,639	28,502	1,270	5,929	290	12,114	11,081	489	2,294	40,000 à 45,000
510	24,095	19,716	1,068	3,911	410	19,515	17,032	657	3,537	45,000 à 50,000
11,980	908,060	761,462	23,174	206,540	2,820	210,360	171,497	5,073	46,962	50,000 à 100,000
26,420	4,774,563	4,227,887	62,385	1,590,414	3,750	676,347	584,945	9,251	226,490	100,000 et plus
42,970	5,819,801	5,105,594	92,775	1,816,639	8,610	956,469	818,862	17,445	284,785	Total
										Toutes les déclarations
240	-8,261	209	251	24	60	-7,282	48	54		Moins de \$ 5,000
260	2,265	2,099	315	68	80	743	670	98	34	5,000 à 10,000
270	3,426	2,720	335	162	150	1,960	1,895	201	204	10,000 à 15,000
630	10,977	8,246	860	879	90	1,626	1,175	113	95	15,000 à 20,000
940	21,350	16,383	1,408	1,794	170	3,693	3,355	221	371	20,000 à 25,000
680	18,469	16,475	1,047	2,619	220	6,077	5,264	332	919	25,000 à 30,000
430	13,791	10,861	721	1,754	210	6,563	5,524	386	792	30,000 à 35,000
430	16,092	13,164	701	2,546	480	18,337	16,779	708	3,088	35,000 à 40,000
800	33,887	28,509	1,279	5,929	290	12,200	11,088	492	2,294	40,000 à 45,000
520	24,761	19,861	1,128	3,911	410	19,565	17,039	658	3,537	45,000 à 50,000
12,020	911,034	762,195	23,232	206,540	2,830	210,837	171,505	5,083	46,962	50,000 à 100,000
26,470	4,784,178	4,228,002	62,457	1,590,414	3,760	677,319	584,961	9,259	226,490	100,000 et plus
43,670	5,831,971	5,108,725	93,734	1,816,639	8,740	951,638	819,302	17,604	284,785	Total

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 8 (continued)

All Returns by Occupation and Total Income Class

1992 Taxation year (all money figures in thousands of dollars)

Total income class	Self-employed lawyers and notaries <i>Avocats et notaires indépendants</i>					Self-employed engineers and architects <i>Ingénieurs et architectes indépendants</i>				
	Number <i>Nombre</i>	Total income assess. <i>Revenu total établi</i>	Taxable income assess. <i>Revenu im- posable établi</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>	Number <i>Nombre</i>	Total income assess. <i>Revenu total établi</i>	Taxable income assess. <i>Revenu im- posable établi</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>
Taxable returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	230	1,073	1,510	147	193	580	4,919	4,821	674	205
10,000 to 12,500	490	5,481	4,655	587	256	280	3,116	2,739	339	130
12,500 to 15,000	350	5,154	4,427	461	348	30	444	444	39	58
15,000 to 17,500	440	6,995	5,827	664	377	170	2,755	2,640	259	269
17,500 to 20,000	360	6,739	6,345	576	692	250	4,667	4,089	373	516
20,000 to 22,500	140	3,104	3,065	241	329	110	2,487	2,474	177	255
22,500 to 25,000	200	4,862	4,771	435	449	160	3,601	2,561	196	377
25,000 to 27,000	400	10,289	9,398	539	1,456	140	3,613	3,539	374	420
27,000 to 30,000	680	19,527	18,452	1,092	2,664	670	19,026	15,566	1,037	2,493
30,000 to 35,000	980	32,408	27,528	1,556	4,327	260	8,377	7,488	353	1,295
35,000 to 40,000	1,040	39,084	33,634	1,838	6,226	610	23,069	20,004	1,054	3,931
40,000 to 45,000	990	42,707	36,011	1,587	7,571	150	5,623	5,652	243	1,274
45,000 to 50,000	750	35,200	30,632	1,227	6,544	270	12,743	10,858	437	2,479
50,000 to 100,000	6,520	472,494	393,034	11,907	108,658	1,370	89,197	75,331	2,283	19,051
100,000 and over	7,750	1,549,570	1,352,330	20,330	528,009	330	59,740	52,043	822	18,999
Total	21,330	2,234,686	1,931,619	43,188	668,099	5,370	244,028	210,250	8,659	51,753
All returns										
Under \$ 5,000	1,210	-15,093	1,445	1,385	153	580	-1,559	1,041	668	
5,000 to 10,000	580	4,498	3,117	763	39	1,120	8,605	8,397	1,372	205
10,000 to 15,000	1,000	12,626	10,095	1,264	604	360	4,154	3,525	456	188
15,000 to 20,000	870	14,885	12,877	1,354	1,069	420	7,503	6,789	644	785
20,000 to 25,000	370	8,383	7,982	706	778	280	6,255	5,048	383	633
25,000 to 30,000	1,090	30,123	27,919	1,652	4,120	810	22,638	19,106	1,411	2,914
30,000 to 35,000	1,000	32,786	27,600	1,580	4,327	260	8,377	7,488	353	1,295
35,000 to 40,000	1,050	39,589	33,724	1,855	6,226	610	23,105	20,004	1,055	3,931
40,000 to 45,000	1,000	42,953	36,011	1,594	7,571	150	6,273	5,652	243	1,274
45,000 to 50,000	750	35,393	30,646	1,234	6,544	270	12,970	10,904	445	2,479
50,000 to 100,000	6,540	474,108	393,135	11,940	108,658	1,380	89,633	75,383	2,294	19,051
100,000 and over	7,760	1,551,656	1,352,544	20,359	528,009	330	59,874	52,083	827	18,999
Total	23,210	2,231,905	1,937,094	45,687	668,099	6,560	247,828	215,421	10,152	51,753
	Self-employed entertainers, artists, etc. <i>Professionnels du spectacle, artistes, etc. indépendants</i>					Self-employed other professionals <i>Autres membres de professions libérales</i>				
	Number <i>Nombre</i>	Total income assess. <i>Revenu total établi</i>	Taxable income assess. <i>Revenu im- posable établi</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>	Number <i>Nombre</i>	Total income assess. <i>Revenu total établi</i>	Taxable income assess. <i>Revenu im- posable établi</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>
Taxable returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	2,390	19,690	19,035	2,809	505	6,580	54,709	54,084	7,669	1,983
10,000 to 12,500	1,560	16,693	15,792	1,923	975	4,760	53,720	50,010	6,193	3,147
12,500 to 15,000	1,040	14,443	13,496	1,639	873	4,250	58,384	53,016	6,032	4,205
15,000 to 17,500	350	5,720	5,241	560	451	4,750	77,719	68,639	6,887	6,729
17,500 to 20,000	810	15,339	13,423	1,349	1,117	4,290	81,188	74,818	6,250	8,618
20,000 to 22,500	790	17,182	15,117	1,265	1,954	3,550	75,362	68,364	5,333	8,640
22,500 to 25,000	470	11,285	9,693	587	1,634	3,700	87,381	77,894	5,811	11,091
25,000 to 27,000	180	4,621	3,743	289	474	2,540	65,871	59,024	4,152	7,950
27,000 to 30,000	610	17,384	14,985	1,079	1,980	3,620	103,770	93,725	5,555	15,618
30,000 to 35,000	530	16,450	14,356	963	1,923	6,790	219,811	191,337	10,989	32,195
35,000 to 40,000	650	24,114	22,095	1,124	4,456	4,140	154,923	134,822	7,133	25,512
40,000 to 45,000	560	23,987	21,419	953	4,247	3,490	147,561	126,645	5,651	26,483
45,000 to 50,000	310	14,876	12,873	578	3,004	3,310	156,749	134,837	5,386	30,942
50,000 to 100,000	790	52,535	44,595	1,552	10,599	11,930	807,662	687,769	22,429	183,541
100,000 and over	220	38,967	36,061	804	13,260	4,980	909,411	790,923	12,934	300,946
Total	11,270	293,286	261,923	17,474	47,453	72,660	3,054,221	2,665,907	118,404	667,600
All returns										
Under \$ 5,000	4,650	7,649	9,436	5,502		9,230	-5,583	17,493	10,524	163
5,000 to 10,000	5,210	38,576	35,699	6,322	505	14,200	107,634	101,167	17,778	1,820
10,000 to 15,000	3,310	39,713	35,313	4,932	1,848	11,480	141,246	125,814	16,829	7,352
15,000 to 20,000	1,190	21,505	18,917	1,971	1,568	9,650	169,281	150,682	14,645	15,347
20,000 to 25,000	1,270	28,651	24,877	1,871	3,588	7,390	165,786	147,471	11,440	19,731
25,000 to 30,000	800	22,212	18,921	1,402	2,455	6,380	175,669	156,291	10,311	23,569
30,000 to 35,000	530	16,450	14,356	963	1,923	6,990	226,259	192,713	11,359	32,195
35,000 to 40,000	660	24,341	22,104	1,132	4,456	4,430	165,137	143,678	8,066	25,512
40,000 to 45,000	560	24,029	21,456	960	4,247	3,500	147,852	126,674	5,664	26,483
45,000 to 50,000	310	14,921	12,918	579	3,004	3,320	157,164	134,878	5,399	30,942
50,000 to 100,000	880	58,943	50,578	2,949	10,599	11,960	810,216	687,949	22,489	183,541
100,000 and over	220	39,219	36,293	805	13,260	5,020	918,422	791,070	12,971	300,946
Total	19,580	336,208	300,868	29,387	47,453	93,550	3,179,084	2,775,879	147,473	667,600

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon l'occupation et le palier de revenu total

Année d'imposition 1992 (en milliers de dollars)

Total self-employed professionals Total, membres de professions libérales indépendants					Total self-employed salespeople Total, vendeurs indépendants					Palier de revenu total
Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu im- posable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu im- posable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	
	\$	\$	\$	\$		\$	\$	\$	\$	Déclarations imposables
10,500	86,530	85,557	12,116	3,168	4,470	36,200	35,016	5,180	954	Moins de \$10,000
7,640	85,022	78,635	9,805	4,726	3,640	41,898	40,868	4,321	3,549	10,000 à 12,500
6,360	87,799	78,811	9,021	6,065	2,590	35,542	33,349	3,452	3,121	12,500 à 15,000
6,370	104,218	92,317	9,471	8,616	2,420	39,425	35,715	3,364	3,752	15,000 à 17,500
6,410	120,953	110,131	9,537	12,184	2,020	37,257	34,080	3,206	3,323	17,500 à 20,000
5,670	121,183	109,412	8,815	13,513	2,670	57,108	51,454	4,028	6,676	20,000 à 22,500
5,590	132,170	117,157	8,923	15,907	2,330	54,836	48,259	3,480	7,113	22,500 à 25,000
4,300	111,308	99,194	7,253	13,444	2,130	55,280	51,110	3,359	7,577	25,000 à 27,000
6,270	179,287	161,046	9,843	25,646	2,430	69,357	62,562	3,743	9,868	27,000 à 30,000
9,630	311,277	269,482	15,932	43,875	3,120	102,284	89,352	5,222	15,215	30,000 à 35,000
8,050	301,969	263,772	13,623	50,181	2,250	85,000	72,501	3,823	13,040	35,000 à 40,000
6,800	288,803	247,645	11,058	51,311	2,050	87,461	73,349	3,809	14,362	40,000 à 45,000
6,270	297,831	254,644	10,716	55,965	1,600	75,937	67,875	3,182	15,214	45,000 à 50,000
39,880	2,862,532	2,397,443	75,541	644,365	5,300	363,029	306,868	9,071	85,218	50,000 à 100,000
46,480	8,543,477	7,500,263	115,031	2,846,708	1,170	169,214	149,918	2,242	58,244	100,000 et plus
176,210	13,634,358	11,865,509	326,683	3,795,673	40,180	1,309,830	1,152,277	61,479	247,226	Total
										Toutes les déclarations
16,270	-39,774	29,950	18,736	341	10,680	13,028	22,550	12,382	86	Moins de \$ 5,000
22,770	171,790	159,921	28,194	2,827	12,020	86,539	77,757	14,684	869	5,000 à 10,000
17,630	216,137	189,698	25,520	10,791	7,910	98,482	90,942	11,096	6,670	10,000 à 15,000
13,660	240,150	211,303	20,946	20,800	4,950	85,208	73,898	7,639	7,075	15,000 à 20,000
11,600	261,165	229,321	18,337	29,420	5,210	116,916	101,701	7,851	13,789	20,000 à 25,000
10,830	297,491	264,095	17,767	39,089	4,560	124,665	113,672	7,103	17,445	25,000 à 30,000
9,850	318,523	270,996	16,346	43,875	3,230	105,772	90,036	5,379	15,215	30,000 à 35,000
8,360	313,179	272,727	14,589	50,181	2,250	85,038	72,501	3,824	13,040	35,000 à 40,000
6,820	289,716	247,726	11,096	51,311	2,080	88,393	73,349	3,839	14,362	40,000 à 45,000
6,310	299,571	254,954	10,812	55,965	1,600	75,986	67,884	3,184	15,214	45,000 à 50,000
40,120	2,879,607	2,404,772	77,172	644,365	5,350	366,036	309,453	9,291	85,218	50,000 à 100,000
46,590	8,568,640	7,501,086	115,196	2,846,708	1,170	169,656	149,956	2,250	58,244	100,000 et plus
210,820	13,816,196	12,036,548	374,711	3,795,673	61,010	1,415,717	1,243,700	88,522	247,226	Total
Forestry operators Exploitants forestiers					Manufacturers Fabricants					Palier de revenu total
Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu im- posable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu im- posable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	
	\$	\$	\$	\$		\$	\$	\$	\$	Déclarations imposables
330	2,551	2,399	343	80	1,140	8,935	8,855	1,289	264	Moins de \$10,000
160	1,741	1,697	241	78	1,740	19,386	18,387	2,175	1,374	10,000 à 12,500
320	4,386	4,283	512	276	870	12,219	11,728	1,268	1,065	12,500 à 15,000
830	13,499	11,583	1,156	1,044	710	11,264	10,505	1,197	656	15,000 à 17,500
470	8,968	8,130	714	924	630	11,806	11,581	834	1,782	17,500 à 20,000
40	772	754	50	132	730	15,461	14,589	1,146	1,885	20,000 à 22,500
240	5,587	5,542	443	433	590	13,968	13,198	1,047	1,780	22,500 à 25,000
210	5,433	5,433	358	904	620	15,838	11,875	871	1,389	25,000 à 27,000
130	3,855	3,537	303	482	290	8,246	7,504	456	1,094	27,000 à 30,000
800	25,385	22,865	1,477	3,239	390	12,397	11,719	559	2,360	30,000 à 35,000
280	10,696	9,960	493	1,869	670	25,302	21,814	1,315	3,461	35,000 à 40,000
220	9,499	6,929	430	1,097	170	7,411	6,660	268	1,432	40,000 à 45,000
150	6,898	6,526	289	1,445	170	7,927	7,112	252	1,600	45,000 à 50,000
430	25,659	22,824	829	5,724	220	15,637	13,500	400	3,881	50,000 à 100,000
90	13,041	11,340	191	4,202	90	15,865	12,531	159	5,028	100,000 et plus
4,690	137,971	123,804	7,830	21,930	9,040	201,662	181,560	13,236	29,050	Total
										Toutes les déclarations
880	-69	1,141	975	11	3,830	-3,728	3,738	4,624		Moins de \$ 5,000
950	7,198	6,308	1,194	68	3,350	25,280	22,618	4,331	264	5,000 à 10,000
810	9,822	9,390	1,372	354	3,420	41,096	38,650	5,092	2,440	10,000 à 15,000
1,300	22,517	19,755	1,877	1,969	1,480	25,799	23,845	2,411	2,438	15,000 à 20,000
270	6,360	6,296	494	565	1,330	29,429	27,788	2,193	3,665	20,000 à 25,000
340	9,288	8,970	661	1,386	900	24,084	19,379	1,327	2,483	25,000 à 30,000
800	25,385	22,865	1,477	3,239	390	12,397	11,719	559	2,360	30,000 à 35,000
330	12,324	11,378	560	1,869	680	25,419	21,828	1,321	3,461	35,000 à 40,000
220	9,499	6,929	430	1,097	170	7,411	6,660	268	1,432	40,000 à 45,000
150	6,944	6,526	291	1,445	170	7,927	7,112	252	1,600	45,000 à 50,000
430	25,659	22,824	829	5,724	220	15,637	13,500	400	3,881	50,000 à 100,000
90	13,041	11,340	191	4,202	90	16,301	12,595	176	5,028	100,000 et plus
6,570	147,967	133,722	10,351	21,930	16,030	227,052	209,431	22,954	29,050	Total

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 8 (continued)

All Returns by Occupation and Total Income Class

1992 Taxation year (all money figures in thousands of dollars)

Total income class	Proprietors of construction businesses <i>Propriétaires d'entreprises de construction</i>					Public utility and transport operators <i>Exploitants de services publics et de transport</i>				
	Number <i>Nombre</i>	Total income assess. <i>Revenu total établi</i>	Taxable income assess. <i>Revenu im- posable établi</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>	Number <i>Nombre</i>	Total income assess. <i>Revenu total établi</i>	Taxable income assess. <i>Revenu im- posable établi</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>
Taxable returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	9,300	79,123	76,445	10,890	2,697	7,700	62,751	61,381	8,829	1,919
10,000 to 12,500	7,600	83,806	78,383	9,467	5,452	5,560	61,288	56,191	6,769	3,964
12,500 to 15,000	7,900	109,620	102,328	11,749	8,312	4,830	67,422	61,460	6,715	5,357
15,000 to 17,500	6,500	105,839	99,938	9,314	11,337	3,780	61,471	58,511	5,905	5,762
17,500 to 20,000	5,930	111,122	110,695	9,330	14,801	3,300	60,899	54,858	4,843	6,174
20,000 to 22,500	5,850	124,282	116,163	9,955	14,486	2,880	61,111	56,827	4,770	7,075
22,500 to 25,000	3,920	92,721	82,467	6,261	11,724	2,530	59,323	51,792	4,101	6,959
25,000 to 27,000	3,520	91,258	86,839	6,113	12,903	1,470	38,220	35,183	2,497	5,180
27,000 to 30,000	3,790	109,044	101,231	6,612	15,854	2,020	57,329	53,206	3,139	9,179
30,000 to 35,000	3,410	111,291	99,476	6,036	17,372	3,330	107,032	96,516	5,800	15,686
35,000 to 40,000	3,340	125,347	110,799	5,966	21,870	2,630	98,462	92,663	4,414	18,250
40,000 to 45,000	1,710	71,840	63,513	3,031	13,893	1,530	64,987	55,244	2,377	12,344
45,000 to 50,000	1,100	53,130	44,874	1,826	10,782	830	39,445	35,346	1,468	8,168
50,000 to 100,000	2,930	184,685	159,033	5,152	44,298	2,310	150,115	126,332	3,882	35,162
100,000 and over	400	77,254	66,855	828	27,215	410	62,260	48,652	835	15,537
Total	67,200	1,530,362	1,399,038	102,528	232,998	45,100	1,052,114	944,162	66,340	156,716
All returns										
Under \$ 5,000	15,080	2,674	26,904	18,170		11,730	9,080	24,417	14,452	
5,000 to 10,000	22,810	170,387	160,375	28,760	2,697	18,830	140,084	129,538	24,324	1,919
10,000 to 15,000	20,090	247,997	223,760	29,926	13,765	13,330	164,148	147,894	19,401	9,321
15,000 to 20,000	13,100	228,553	217,734	20,179	26,138	7,680	132,370	119,187	12,021	11,937
20,000 to 25,000	10,220	226,756	203,263	17,263	26,210	5,720	127,399	110,404	9,400	14,034
25,000 to 30,000	7,440	203,891	189,072	12,921	28,757	3,600	98,580	90,015	5,923	14,360
30,000 to 35,000	3,410	111,291	99,476	6,036	17,372	3,390	108,773	97,204	5,938	15,686
35,000 to 40,000	3,340	125,347	110,799	5,966	21,870	2,630	98,462	92,663	4,414	18,250
40,000 to 45,000	1,780	75,227	63,519	3,115	13,893	1,540	65,109	55,244	2,381	12,344
45,000 to 50,000	1,110	53,222	44,877	1,830	10,782	830	39,445	35,346	1,468	8,168
50,000 to 100,000	2,930	184,752	159,033	5,153	44,298	2,310	150,254	126,342	3,882	35,162
100,000 and over	400	78,263	66,884	835	27,215	410	62,260	48,652	835	15,537
Total	101,710	1,708,361	1,565,696	150,154	232,998	71,990	1,195,962	1,076,906	104,438	156,716
	Wholesale traders <i>Commerçants de gros</i>					Retail traders <i>Commerçants de détail</i>				
	Number <i>Nombre</i>	Total income assess. <i>Revenu total établi</i>	Taxable income assess. <i>Revenu im- posable établi</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>	Number <i>Nombre</i>	Total income assess. <i>Revenu total établi</i>	Taxable income assess. <i>Revenu im- posable établi</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt tot- al à payer</i>
Taxable returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	420	3,234	3,234	485	71	10,920	89,720	86,664	12,580	2,673
10,000 to 12,500	760	8,175	8,134	898	596	8,470	95,409	86,876	10,796	4,727
12,500 to 15,000	1,000	13,752	11,654	1,200	1,226	7,230	99,922	94,476	10,730	7,067
15,000 to 17,500	240	3,806	3,612	417	227	6,410	103,588	97,684	9,730	9,402
17,500 to 20,000	440	8,215	7,582	769	806	5,970	111,349	104,338	8,811	12,913
20,000 to 22,500	200	4,063	2,788	275	293	4,760	101,428	92,659	8,156	10,222
22,500 to 25,000	220	5,076	4,796	280	858	5,370	127,377	114,748	8,706	14,965
25,000 to 27,000						3,480	90,202	84,699	6,201	11,735
27,000 to 30,000	220	6,542	5,926	355	916	5,090	144,135	126,239	8,393	18,398
30,000 to 35,000	140	4,424	3,501	203	624	4,890	158,723	139,992	8,121	24,297
35,000 to 40,000	250	9,645	8,074	482	1,374	5,500	204,445	176,291	9,320	33,486
40,000 to 45,000	150	6,417	5,568	231	1,328	2,210	93,618	83,007	3,849	17,082
45,000 to 50,000	160	7,717	7,108	234	1,701	2,070	98,794	79,625	3,329	16,933
50,000 to 100,000	350	22,836	19,622	595	5,749	4,560	300,933	249,829	8,054	65,120
100,000 and over	100	21,252	18,011	298	6,953	1,140	201,187	158,306	2,533	52,893
Total	4,640	125,154	109,610	6,724	22,720	78,090	2,020,830	1,775,432	119,310	301,913
All returns										
Under \$ 5,000	970	-7,295	975	1,323		35,680	-76,189	46,764	43,759	31
5,000 to 10,000	1,150	8,521	7,812	1,655	71	27,110	199,867	184,998	35,509	2,642
10,000 to 15,000	2,140	26,347	23,729	2,952	1,822	20,730	256,004	231,471	31,927	11,794
15,000 to 20,000	770	13,471	11,995	1,375	1,033	13,610	235,678	215,584	21,211	22,315
20,000 to 25,000	470	10,395	7,621	659	1,151	10,340	233,347	208,770	17,181	25,187
25,000 to 30,000	220	6,542	5,926	355	916	8,660	236,721	212,026	14,811	30,133
30,000 to 35,000	140	4,424	3,501	203	624	4,940	160,182	140,308	8,225	24,297
35,000 to 40,000	250	9,684	8,074	485	1,374	5,670	210,365	177,474	9,526	33,486
40,000 to 45,000	150	6,417	5,568	231	1,328	2,210	93,659	83,011	3,851	17,082
45,000 to 50,000	160	7,717	7,108	234	1,701	2,070	98,794	79,625	3,329	16,933
50,000 to 100,000	350	22,901	19,623	596	5,749	4,610	303,931	249,857	8,142	65,120
100,000 and over	100	21,819	18,020	301	6,953	1,140	201,616	158,399	2,535	52,893
Total	6,880	130,942	119,951	10,369	22,720	136,770	2,153,977	1,988,286	200,006	301,913

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon l'occupation et le palier de revenu total

Année d'imposition 1992 (en milliers de dollars)

Insurance agency operators Courtiers d'assurance					Real estate agency operators Courtiers en valeurs immobilières					Palier de revenu total
Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu imposable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu imposable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	
30	\$ 291	\$ 276	\$ 39	\$ 9	50	\$ -280	\$ 2,536	\$ 59	\$ 988	Déclarations imposables
					330	3,822	3,772	459	289	Moins de \$10,000
40	712	711	60	65	270	3,717	3,717	109	830	10,000 à 12,500
80	1,526	1,496	139	207	270	4,311	4,053	502	274	12,500 à 15,000
80	1,574	1,552	110	269	340	6,665	5,510	675	334	15,000 à 17,500
40	813	813	95	27						17,500 à 20,000
250	6,642	6,267	399	1,051	190	4,544	3,230	238	484	20,000 à 22,500
180	5,124	4,644	243	895	250	6,398	5,738	360	977	22,500 à 25,000
420	13,831	12,417	648	2,099	540	15,182	12,518	737	2,195	25,000 à 27,000
360	12,990	11,916	553	2,179	530	16,804	14,603	1,124	2,190	27,000 à 30,000
150	6,422	5,252	218	1,174	280	10,972	8,735	552	1,520	30,000 à 35,000
20	881	783	30	139	70	3,129	2,495	137	492	35,000 à 40,000
430	27,858	24,202	846	6,610	100	4,480	3,879	133	943	40,000 à 45,000
100	16,987	14,423	256	5,104	530	33,860	28,929	920	8,137	45,000 à 50,000
					180	51,872	44,247	476	19,104	50,000 à 100,000
2,180	95,694	84,794	3,642	19,827	3,920	165,536	144,020	6,484	38,764	100,000 et plus
										Total
450	-7,130	979	516		1,550	-22,702	3,769	1,827	985	Toutes les déclarations
140	1,008	989	252	9	290	1,995	1,262	405	3	Moins de \$5,000
110	1,207	753	139		900	10,933	10,425	1,118	1,119	5,000 à 10,000
140	2,472	2,379	230	272	610	11,028	9,597	1,185	607	10,000 à 15,000
110	2,388	2,365	204	295	200	4,629	3,287	243	491	15,000 à 20,000
440	11,766	10,911	641	1,946	790	21,658	18,291	1,103	3,172	20,000 à 25,000
420	13,831	12,417	648	2,099	530	16,804	14,603	1,124	2,190	25,000 à 30,000
360	12,990	11,916	553	2,179	280	11,010	8,735	554	1,520	30,000 à 35,000
150	6,422	5,252	218	1,174	70	3,129	2,495	137	492	35,000 à 40,000
20	881	783	30	139	100	4,529	3,885	135	943	40,000 à 45,000
430	27,858	24,202	846	6,610	530	33,948	28,943	922	8,137	45,000 à 50,000
100	16,987	14,423	256	5,104	180	52,860	44,266	479	19,104	50,000 à 100,000
2,860	90,679	87,369	4,533	19,827	6,030	149,822	149,558	9,231	38,764	100,000 et plus
										Total
Proprietors of other financial businesses Propriétaires d'autres entreprises financières					Recreational services operators Exploitants de services récréatifs					Palier de revenu total
Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu imposable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu imposable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	
190	\$ 1,501	\$ 1,922	\$ 248	\$ 154	1,090	\$ 9,255	\$ 8,987	\$ 1,273	\$ 337	Déclarations imposables
90	1,002	790	113	22	550	6,082	5,518	639	357	Moins de \$10,000
150	1,936	1,838	215	152	440	6,172	5,722	593	546	10,000 à 12,500
180	2,987	2,891	252	348	530	8,747	8,450	834	802	12,500 à 15,000
					500	9,332	8,710	878	858	15,000 à 17,500
180	3,645	3,633	205	511	370	7,781	7,543	610	1,056	17,500 à 20,000
100	2,369	2,365	190	338	210	5,162	4,992	315	623	20,000 à 22,500
210	5,427	4,667	281	746						22,500 à 25,000
290	8,237	6,653	451	898	250	6,925	6,399	353	1,176	25,000 à 27,000
100	3,154	2,912	206	459	330	10,712	8,111	430	1,512	27,000 à 30,000
250	9,376	7,808	380	1,609	380	14,190	12,308	579	2,567	30,000 à 35,000
20	1,030	878	37	211	120	4,763	4,003	153	719	35,000 à 40,000
40	1,976	1,678	63	332	170	7,936	6,812	261	1,482	40,000 à 45,000
590	41,840	34,181	1,251	9,109	360	24,428	20,610	633	5,397	45,000 à 50,000
160	47,892	39,579	522	15,782	160	33,981	27,600	355	10,215	50,000 à 100,000
2,550	132,504	111,867	4,423	30,677	5,440	155,467	135,765	7,907	27,647	100,000 et plus
										Total
890	-22,847	2,147	989	94	2,850	-9,040	4,531	3,385	48	Toutes les déclarations
340	2,866	2,490	425	60	3,350	24,662	22,671	5,077	289	Moins de \$5,000
480	5,554	4,783	728	174	1,460	17,682	16,434	2,262	902	5,000 à 10,000
190	3,215	3,025	273	354	1,120	19,390	17,236	1,813	1,660	10,000 à 15,000
280	6,014	5,999	395	849	610	13,622	12,589	989	1,680	15,000 à 20,000
500	13,689	11,320	733	1,644	250	6,953	6,399	354	1,176	20,000 à 25,000
210	6,750	3,420	446	459	330	10,712	8,111	430	1,512	25,000 à 30,000
250	9,376	7,808	380	1,609	390	14,721	12,372	596	2,567	30,000 à 35,000
30	1,073	884	38	211	120	4,763	4,003	153	719	35,000 à 40,000
40	2,022	1,678	66	332	170	7,982	6,812	263	1,482	40,000 à 45,000
640	44,672	34,749	1,320	9,109	370	25,056	21,137	649	5,397	45,000 à 50,000
160	48,641	39,579	526	15,782	160	33,981	27,600	355	10,215	50,000 à 100,000
4,000	121,025	117,879	6,319	30,677	11,150	170,484	159,894	16,327	27,647	100,000 et plus
										Total

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 8 (continued)

All Returns by Occupation and Total Income Class

1992 Taxation year (all money figures in thousands of dollars)

Total income class	Business services operators <i>Exploitants de services commerciaux</i>					Other services operators <i>Exploitants d'autres services</i>				
	Number <i>Nombre</i>	Total income assess. <i>Revenu total établi</i>	Taxable income assess. <i>Revenu im- posable établi</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>	Number <i>Nombre</i>	Total income assess. <i>Revenu total établi</i>	Taxable income assess. <i>Revenu im- posable établi</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>
Taxable returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	3,230	26,606	25,815	3,785	755	27,480	225,444	223,776	31,874	8,221
10,000 to 12,500	2,850	32,349	29,947	3,561	2,102	18,500	206,267	197,562	23,286	14,324
12,500 to 15,000	1,920	26,745	24,977	2,365	2,789	16,610	228,371	212,726	23,387	17,369
15,000 to 17,500	3,100	50,363	47,099	4,249	5,730	13,490	217,251	200,481	20,363	19,252
17,500 to 20,000	1,930	35,695	33,256	2,789	4,312	11,380	213,115	194,719	17,367	21,063
20,000 to 22,500	1,980	41,897	37,258	3,328	4,290	7,870	167,203	153,033	11,927	20,461
22,500 to 25,000	1,440	34,214	30,085	2,141	4,582	7,420	176,996	162,009	11,965	22,343
25,000 to 27,000	790	20,629	17,490	1,186	2,747	4,240	109,713	101,486	7,524	13,899
27,000 to 30,000	960	27,834	26,317	1,636	4,411	7,140	203,067	183,059	11,972	27,881
30,000 to 35,000	1,730	55,527	49,791	2,552	9,059	7,660	247,702	227,174	12,970	38,041
35,000 to 40,000	980	36,550	32,826	1,566	6,507	5,370	198,207	176,601	8,769	33,937
40,000 to 45,000	320	13,444	12,321	455	3,003	3,090	131,270	113,177	4,969	24,493
45,000 to 50,000	330	15,660	14,209	571	3,323	2,080	97,694	84,359	3,550	18,483
50,000 to 100,000	1,220	78,765	67,606	1,950	19,152	6,920	454,195	376,531	11,531	98,788
100,000 and over	180	45,936	38,926	515	14,946	1,520	284,576	232,477	3,448	85,630
Total	22,950	542,214	487,923	32,648	87,709	140,770	3,161,071	2,839,170	204,901	464,185
All returns										
Under \$ 5,000	6,700	-7,650	8,848	8,280	6	75,440	636	129,962	88,779	1,140
5,000 to 10,000	6,520	50,562	45,527	8,294	749	62,690	464,876	434,061	79,032	7,082
10,000 to 15,000	5,460	67,189	60,984	7,290	4,891	44,990	551,136	502,700	66,237	31,693
15,000 to 20,000	5,320	90,681	84,269	7,744	10,042	26,420	456,414	409,523	41,107	40,315
20,000 to 25,000	3,640	81,204	69,964	5,916	8,872	15,740	354,328	318,180	24,717	42,804
25,000 to 30,000	1,760	48,520	43,817	2,824	7,158	11,580	318,099	286,575	19,830	41,780
30,000 to 35,000	1,730	55,595	49,794	2,557	9,059	7,940	256,317	229,828	13,481	38,041
35,000 to 40,000	990	36,662	32,938	1,573	6,507	5,410	199,799	177,131	8,859	33,937
40,000 to 45,000	320	13,489	12,329	456	3,003	3,100	131,844	113,240	4,987	24,493
45,000 to 50,000	330	15,660	14,209	571	3,323	2,080	97,885	84,381	3,557	18,483
50,000 to 100,000	1,220	78,903	67,632	1,952	19,152	7,140	465,605	381,600	12,045	98,788
100,000 and over	180	47,028	38,946	522	14,946	1,540	290,790	235,045	3,477	85,630
Total	34,170	577,843	529,257	47,978	87,709	264,070	3,587,729	3,302,226	366,109	464,185
	Other business proprietors <i>Propriétaires d'autres entreprises</i>					Total business proprietors <i>Total, propriétaires d'entreprises</i>				
	Number <i>Nombre</i>	Total income assess. <i>Revenu total établi</i>	Taxable income assess. <i>Revenu im- posable établi</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>	Number <i>Nombre</i>	Total income assess. <i>Revenu total établi</i>	Taxable income assess. <i>Revenu im- posable établi</i>	Tot. non-refund. tax credit <i>Total des crédits d'impôt non remboursables</i>	Total tax payable <i>Impôt total à payer</i>
Taxable returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	1,080	7,954	8,419	1,028	561	62,950	517,084	510,710	72,724	18,728
10,000 to 12,500	910	10,246	9,882	946	1,043	47,510	529,574	497,139	59,530	34,328
12,500 to 15,000	1,160	16,217	15,157	1,628	1,385	42,700	590,520	550,107	60,479	46,374
15,000 to 17,500	720	11,784	9,801	1,060	862	36,800	595,623	555,321	55,038	55,762
17,500 to 20,000	340	6,658	6,239	591	544	31,330	585,482	547,188	47,749	64,724
20,000 to 22,500	630	13,146	12,613	1,025	1,706	25,570	542,422	499,469	41,560	62,394
22,500 to 25,000	600	14,132	12,789	940	1,920	22,870	542,283	488,826	36,720	67,034
25,000 to 27,000	390	10,019	8,677	600	1,292	15,430	399,781	368,354	26,388	52,825
27,000 to 30,000	430	12,218	11,068	806	1,703	21,320	607,737	548,301	35,455	85,081
30,000 to 35,000	1,020	31,875	28,111	1,651	4,742	24,750	798,857	717,190	41,778	121,680
35,000 to 40,000	540	20,158	18,818	1,009	3,470	20,820	776,339	688,612	35,397	132,098
40,000 to 45,000	750	31,379	29,475	1,410	6,702	10,520	445,209	388,522	17,564	83,970
45,000 to 50,000	520	25,237	22,473	1,204	5,120	7,740	367,775	314,782	13,211	70,452
50,000 to 100,000	960	58,934	52,911	1,603	14,723	21,800	1,419,745	1,196,109	37,644	321,851
100,000 and over	220	74,879	65,090	584	26,744	4,730	946,983	778,036	10,999	289,353
Total	10,280	344,835	311,523	16,084	72,517	396,840	9,665,414	8,648,667	592,057	1,506,654
All returns										
Under \$ 5,000	4,470	-14,672	5,546	4,434	184	160,500	-158,932	259,720	191,512	2,498
5,000 to 10,000	3,270	24,751	21,825	4,014	377	150,800	1,122,057	1,040,473	193,273	16,230
10,000 to 15,000	2,940	37,064	32,017	4,166	2,428	116,860	1,436,180	1,302,990	172,610	80,702
15,000 to 20,000	1,240	21,163	17,922	1,992	1,406	72,990	1,262,751	1,152,050	113,416	120,486
20,000 to 25,000	1,270	28,239	26,101	2,067	3,626	50,200	1,124,109	1,002,626	81,721	129,428
25,000 to 30,000	820	22,237	19,745	1,406	2,995	37,300	1,022,028	922,446	62,889	137,906
30,000 to 35,000	1,020	31,875	28,111	1,651	4,742	25,240	814,336	721,358	42,776	121,680
35,000 to 40,000	550	20,487	18,915	1,027	3,470	21,110	786,647	692,030	35,814	132,098
40,000 to 45,000	750	31,379	29,475	1,410	6,702	10,610	449,420	388,609	17,675	83,970
45,000 to 50,000	520	25,287	22,473	1,205	5,120	7,750	368,294	314,814	13,231	70,452
50,000 to 100,000	1,040	64,993	53,651	1,718	14,723	22,220	1,444,170	1,203,093	38,456	321,851
100,000 and over	230	75,933	65,251	588	26,744	4,760	959,521	780,998	11,075	289,353
Total	18,120	368,737	341,033	25,678	72,517	680,340	10,630,580	9,781,208	974,447	1,506,654

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Tableau de base 8 (suite)

Toutes les déclarations selon l'occupation et le palier de revenu total

Année d'imposition 1992 (en milliers de dollars)

Investors Investisseurs					Property owners Propriétaires d'immeubles					Palier de revenu total
Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu im- posable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu im- posable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	
	\$	\$	\$	\$		\$	\$	\$	\$	Déclarations imposables
38,080	296,467	305,753	41,387	13,952	13,470	109,022	107,871	15,344	3,810	Moins de \$10,000
42,130	475,889	475,587	60,315	27,322	8,320	94,185	90,465	11,084	5,668	10,000 à 12,500
44,270	609,109	590,542	68,712	43,724	9,360	129,302	122,340	13,529	9,527	12,500 à 15,000
43,810	712,226	686,172	73,430	57,584	10,220	166,347	153,051	15,122	14,843	15,000 à 17,500
41,950	788,316	766,856	71,657	77,753	8,040	149,087	134,249	12,284	14,058	17,500 à 20,000
36,340	773,096	735,835	62,583	84,667	6,250	131,931	120,282	11,090	11,951	20,000 à 22,500
29,490	698,305	669,008	53,769	78,299	6,150	145,817	133,508	9,999	17,637	22,500 à 25,000
23,750	617,548	596,941	42,717	76,735	4,570	118,544	108,278	7,231	15,505	25,000 à 27,000
33,410	953,609	900,765	60,820	117,357	6,050	170,878	155,838	9,625	22,162	27,000 à 30,000
47,960	1,550,700	1,462,343	89,586	208,796	9,100	294,102	269,348	15,332	41,869	30,000 à 35,000
32,660	1,218,686	1,123,321	62,052	180,427	5,660	209,835	192,856	9,656	34,908	35,000 à 40,000
27,210	1,153,994	1,035,963	52,721	185,195	4,380	186,002	160,988	7,972	29,831	40,000 à 45,000
20,920	990,735	881,270	40,509	166,406	3,960	187,036	157,314	6,305	33,938	45,000 à 50,000
86,080	5,893,118	4,715,101	171,937	1,033,014	13,770	947,483	796,859	25,717	194,975	50,000 à 100,000
51,910	12,150,112	8,189,330	143,683	2,588,612	4,950	975,182	835,548	13,914	297,571	100,000 et plus
599,970	28,881,911	23,134,786	1,095,879	4,939,844	114,240	4,014,755	3,538,795	184,206	748,252	Total
										Toutes les déclarations
266,400	277,271	357,902	307,102	3,140	43,930	-58,606	76,931	54,511	343	Moins de \$5,000
102,760	767,763	660,665	131,554	10,812	31,370	234,519	209,642	40,210	3,467	5,000 à 10,000
119,650	1,490,315	1,370,472	192,586	71,047	26,320	326,479	279,108	41,080	15,195	10,000 à 15,000
99,320	1,735,545	1,622,016	173,930	135,337	21,200	365,973	317,900	33,974	28,901	15,000 à 20,000
73,420	1,639,463	1,509,877	132,184	162,966	13,750	307,945	266,187	23,831	29,587	20,000 à 25,000
64,140	1,762,601	1,629,535	117,412	194,092	11,430	311,223	269,259	18,199	37,667	25,000 à 30,000
51,040	1,649,017	1,515,681	95,929	208,796	9,310	300,832	271,640	15,929	41,869	30,000 à 35,000
34,170	1,275,110	1,136,798	64,583	180,427	5,710	211,770	193,051	9,749	34,908	35,000 à 40,000
28,540	1,210,104	1,055,285	55,198	185,195	4,550	193,213	165,019	8,478	29,831	40,000 à 45,000
21,470	1,017,091	889,393	41,746	166,406	4,020	189,927	159,697	6,413	33,938	45,000 à 50,000
90,130	6,165,896	4,779,574	181,552	1,033,014	14,100	972,178	798,899	26,209	194,975	50,000 à 100,000
53,250	12,442,005	8,219,537	148,816	2,588,612	5,020	991,474	836,667	14,027	297,571	100,000 et plus
1,004,280	31,432,181	24,746,734	1,642,591	4,939,844	190,700	4,346,927	3,844,000	292,609	748,252	Total
Total investment Total, placements					Pensioners Retraités					Palier de revenu total
Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu im- posable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu im- posable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	
	\$	\$	\$	\$		\$	\$	\$	\$	Déclarations imposables
51,540	405,489	413,624	56,732	17,762	41,380	343,123	336,659	48,866	14,641	Moins de \$10,000
50,450	570,074	566,052	71,398	32,991	109,450	1,248,562	1,198,676	177,859	35,078	10,000 à 12,500
53,640	738,411	712,882	82,242	53,251	217,380	2,984,831	2,792,809	388,862	116,845	12,500 à 15,000
54,020	878,573	839,223	88,553	72,427	174,250	2,831,349	2,725,085	342,896	169,714	15,000 à 17,500
49,990	937,404	901,105	83,941	91,810	158,930	2,981,664	2,868,743	328,894	226,637	17,500 à 20,000
42,580	905,027	856,117	73,673	96,618	140,260	2,973,475	2,860,331	295,605	275,526	20,000 à 22,500
35,640	844,122	802,516	63,767	95,936	118,670	2,818,963	2,702,178	256,062	298,637	22,500 à 25,000
28,330	736,093	705,219	49,948	92,240	80,470	2,088,796	1,997,986	175,040	239,347	25,000 à 27,000
39,460	1,124,487	1,056,603	70,445	139,520	105,240	2,995,738	2,832,417	225,291	375,563	27,000 à 30,000
57,060	1,844,803	1,731,691	104,918	250,665	131,060	4,236,921	3,999,200	280,855	617,057	30,000 à 35,000
38,320	1,428,521	1,316,177	71,708	215,335	87,610	3,275,952	3,090,845	186,324	566,215	35,000 à 40,000
31,590	1,339,996	1,196,951	60,693	215,026	60,340	2,556,309	2,382,744	126,791	490,068	40,000 à 45,000
24,870	1,177,771	1,038,584	46,815	200,344	39,270	1,858,989	1,741,917	86,722	381,808	45,000 à 50,000
99,850	6,840,601	5,511,960	197,654	1,227,989	84,710	5,249,424	4,799,293	195,064	1,233,397	50,000 à 100,000
56,860	13,125,294	9,024,878	157,597	2,886,183	5,430	794,570	697,126	15,527	244,680	100,000 et plus
714,210	32,896,666	26,673,581	1,280,084	5,688,096	1,554,450	39,238,668	37,026,008	3,130,657	5,285,213	Total
										Toutes les déclarations
310,320	218,665	434,833	361,612	3,483	100,810	312,295	286,468	143,914	256	Moins de \$5,000
134,130	1,002,281	870,307	171,764	14,279	503,700	4,181,697	3,038,544	835,127	14,385	5,000 à 10,000
145,970	1,816,795	1,649,580	233,666	86,242	975,580	11,845,914	9,324,984	1,812,507	151,923	10,000 à 15,000
120,520	2,101,518	1,939,916	207,904	164,237	408,120	7,071,509	6,533,552	866,276	396,351	15,000 à 20,000
87,160	1,947,408	1,776,064	156,014	192,553	273,700	6,117,561	5,751,580	592,058	574,163	20,000 à 25,000
75,570	2,073,824	1,898,794	135,611	231,760	191,690	5,246,837	4,901,989	415,145	614,910	25,000 à 30,000
60,340	1,949,849	1,787,321	111,858	250,665	132,920	4,297,001	4,021,897	285,606	617,057	30,000 à 35,000
39,880	1,486,880	1,329,849	74,332	215,335	88,950	3,325,640	3,103,522	189,348	566,215	35,000 à 40,000
33,090	1,403,317	1,220,303	63,676	215,026	60,910	2,580,406	2,390,581	128,790	490,068	40,000 à 45,000
25,490	1,207,017	1,049,090	48,159	200,344	39,310	1,860,891	1,742,476	86,831	381,808	45,000 à 50,000
104,230	7,138,074	5,578,473	207,760	1,227,989	85,670	5,316,531	4,806,053	196,849	1,233,397	50,000 à 100,000
58,270	13,433,479	9,056,204	162,843	2,886,183	5,440	796,421	697,729	15,554	244,680	100,000 et plus
1,194,980	35,779,108	28,590,735	1,935,200	5,688,096	2,866,800	52,952,703	46,599,376	5,568,006	5,285,213	Total

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 8 (concluded-*fin*)

All Returns by Occupation and Total Income Class

1992 Taxation year (all money figures in thousands of dollars)

Total income class	Unclassified Non classés					Grand total Total global				
	Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu im- posable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assess. Revenu total établi	Taxable income assess. Revenu im- posable établi	Tot. non-refund. tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer
Taxable returns		\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	178,020	1,476,288	1,443,639	200,304	58,304	858,820	7,140,552	7,030,098	993,616	261,005
10,000 to 12,500	123,200	1,381,407	1,311,762	147,027	105,252	850,380	9,587,092	9,193,008	1,105,082	628,064
12,500 to 15,000	131,910	1,812,040	1,725,197	172,512	171,718	975,350	13,405,430	12,717,917	1,407,035	1,059,430
15,000 to 17,500	100,330	1,629,557	1,541,867	138,846	173,087	902,890	14,670,607	13,908,472	1,365,062	1,412,396
17,500 to 20,000	86,650	1,621,402	1,516,878	125,255	189,443	880,730	16,509,741	15,601,991	1,371,354	1,819,233
20,000 to 22,500	66,180	1,404,165	1,316,476	100,619	174,190	863,150	18,337,646	17,250,755	1,370,229	2,234,292
22,500 to 25,000	56,180	1,328,916	1,226,939	84,380	176,581	815,350	19,368,286	18,131,132	1,302,809	2,548,572
25,000 to 27,000	30,950	802,268	740,500	48,756	105,663	640,620	16,641,482	15,491,488	1,039,721	2,271,889
27,000 to 30,000	30,150	852,306	778,780	49,528	115,638	886,620	25,237,445	23,424,496	1,453,797	3,629,078
30,000 to 35,000	18,440	593,330	516,932	29,500	84,174	1,286,690	41,701,303	38,433,229	2,153,632	6,524,651
35,000 to 40,000	10,870	403,838	351,244	18,400	67,557	1,068,060	39,951,532	36,475,293	1,823,074	7,018,806
40,000 to 45,000	5,770	244,679	202,273	9,217	43,723	826,760	35,045,837	31,781,568	1,437,351	6,732,091
45,000 to 50,000	5,080	242,666	209,477	8,644	49,305	648,830	30,743,436	27,847,615	1,148,627	6,341,014
50,000 to 100,000	18,370	1,233,003	1,029,813	34,072	274,831	1,793,170	113,851,274	100,625,777	3,341,649	26,531,963
100,000 and over	6,580	1,334,132	1,117,021	16,202	425,045	253,380	48,834,908	40,552,816	611,965	14,881,093
Total	868,690	16,359,998	15,028,798	1,183,260	2,214,511	13,550,800	451,026,571	408,465,655	21,925,004	83,893,577
All returns										
Under \$ 5,000	1,009,540	1,078,073	684,666	1,177,409	456	2,484,050	3,667,158	4,012,627	2,908,606	9,422
5,000 to 10,000	776,560	5,791,793	2,574,464	976,284	57,848	2,756,920	20,985,320	15,748,480	3,658,533	251,583
10,000 to 15,000	519,380	6,387,948	3,721,297	784,608	276,970	2,943,650	36,261,186	29,678,103	4,609,349	1,687,493
15,000 to 20,000	283,210	4,887,937	3,347,861	450,202	362,529	2,020,850	35,204,638	31,346,729	3,251,206	3,231,630
20,000 to 25,000	150,510	3,351,436	2,637,155	238,951	350,771	1,755,680	39,408,078	35,959,066	2,835,251	4,782,864
25,000 to 30,000	70,390	1,906,217	1,550,098	113,949	221,301	1,561,810	42,818,336	39,251,612	2,561,255	5,900,966
30,000 to 35,000	20,550	662,974	526,197	33,048	84,174	1,298,570	42,085,860	38,551,431	2,176,691	6,524,651
35,000 to 40,000	11,360	421,832	355,028	19,705	67,557	1,074,670	40,195,377	36,533,541	1,835,654	7,018,806
40,000 to 45,000	5,970	252,801	206,931	9,471	43,723	831,480	35,244,516	31,830,141	1,446,414	6,732,091
45,000 to 50,000	5,280	252,054	210,976	9,045	49,305	650,710	30,833,121	27,866,534	1,152,624	6,341,014
50,000 to 100,000	19,290	1,289,105	1,033,992	35,607	274,831	1,803,010	114,496,862	100,754,841	3,361,451	26,531,963
100,000 and over	6,700	1,363,103	1,117,605	16,402	425,045	255,660	49,307,913	40,621,713	619,088	14,881,093
Total	2,878,730	27,645,273	17,966,270	3,864,681	2,214,511	19,437,070	490,508,364	432,154,818	30,416,122	83,893,577

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Basic Table 9

Distribution of Gross and Net Self-employment Income by Province and Territory

1992 Taxation year (all money in thousands of dollars)

Self-employment Income	Newfoundland <i>Terre-Neuve</i>			Prince Edward Island <i>Île-du-Prince-Édouard</i>			Nova Scotia <i>Nouvelle-Écosse</i>		
	Number- <i>Nombre</i>	Gross <i>Brut</i>	Net <i>Net</i>	Number- <i>Nombre</i>	Gross <i>Brut</i>	Net <i>Net</i>	Number- <i>Nombre</i>	Gross <i>Brut</i>	Net <i>Net</i>
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Business income (major source)	6,628	556,738	51,454	2,742	252,177	26,424	18,022	1,580,279	156,836
All other Business income	3,871	21,366	-4,792	1,897	11,351	-2,418	11,941	64,037	-11,910
Total Business income	10,499	578,104	46,662	4,639	263,528	24,006	29,963	1,644,316	144,926
Professional income (major source)	1,748	244,234	131,353	473	101,500	30,800	4,148	516,409	266,324
All other Professional income	777	7,989	3,941	880	6,712	1,511	3,123	32,649	13,942
Total Professional income	2,525	252,223	135,294	1,353	108,212	32,311	7,271	549,058	280,266
Commission income (major source)	361	14,928	7,289	131	3,606	1,483	737	17,932	10,620
All other Commission income	541	3,053	1,696	352	1,656	529	1,052	3,147	2,633
Total Commission income	902	17,981	8,985	483	5,262	2,012	1,789	21,079	13,253
Farming income (major source)	303	30,031	2,889	1,831	202,835	20,399	2,178	205,092	21,604
All other Farming income	587	2,375	-2,525	1,257	8,315	-1,388	2,774	21,231	-9,649
Total Farming income	890	32,406	364	3,088	211,150	19,011	4,952	226,323	11,955
Fishing income (major source)	11,098	181,869	71,901	1,694	73,258	26,704	9,485	513,329	190,655
All other Fishing income	4,113	20,441	3,562	1,122	5,590	2,890	2,695	12,628	4,064
Total Fishing income	15,211	202,310	75,463	2,816	78,848	29,594	12,180	525,957	194,719
Rental income (major source)	861	38,695	1,779	348	24,170	1,496	2,514	118,185	16,463
All other Rental income	8,732	61,851	358	2,645	17,972	1,147	15,211	130,133	10,177
Total Rental income	9,593	100,546	2,137	2,993	42,142	2,643	17,725	248,318	26,640
Self-employment income (major source)	20,999	1,066,495	266,665	7,219	657,546	107,305	37,084	2,951,227	662,503
All other self-employment income	18,621	117,075	2,241	8,153	51,595	2,272	36,796	263,824	9,257
Total self-employment income	39,620	1,183,571	268,906	15,372	709,142	109,577	73,880	3,215,051	671,760

Self-employment Income	New Brunswick <i>Nouveau-Brunswick</i>			Quebec <i>Québec</i>			Ontario		
	Number- <i>Nombre</i>	Gross <i>Brut</i>	Net <i>Net</i>	Number- <i>Nombre</i>	Gross <i>Brut</i>	Net <i>Net</i>	Number- <i>Nombre</i>	Gross <i>Brut</i>	Net <i>Net</i>
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Business income (major source)	14,539	1,003,344	103,422	138,548	11,655,942	1,257,036	254,078	18,458,916	2,313,256
All other Business income	8,221	48,072	-3,973	66,030	451,940	-69,163	186,427	1,356,439	-455,834
Total Business income	22,760	1,051,416	99,449	204,578	12,107,882	1,187,873	440,505	19,815,355	1,857,422
Professional income (major source)	2,532	370,779	166,435	49,313	6,472,570	2,664,632	86,732	13,189,523	5,930,951
All other Professional income	1,650	12,244	7,301	29,363	337,270	124,001	52,866	653,696	275,877
Total Professional income	4,182	383,023	173,736	78,676	6,809,840	2,788,633	139,598	13,843,219	6,206,828
Commission income (major source)	750	19,043	11,594	14,754	1,085,782	248,120	25,145	855,363	451,588
All other Commission income	698	2,849	1,406	17,544	89,818	42,211	24,459	119,023	43,717
Total Commission income	1,448	21,892	13,000	32,298	1,175,600	290,331	49,604	974,386	495,305
Farming income (major source)	1,660	183,745	17,906	30,569	2,409,121	269,215	54,301	5,051,202	482,061
All other Farming income	2,351	15,468	-6,581	22,105	204,352	-37,812	52,090	500,480	-181,555
Total Farming income	4,011	199,213	11,325	52,674	2,613,473	231,403	106,391	5,551,682	300,506
Fishing income (major source)	2,516	124,813	28,364	999	64,510	11,667	436	12,904	4,613
All other Fishing income	1,469	7,023	2,295	986	4,467	2,162	374	1,240	179
Total Fishing income	3,985	131,836	30,659	1,985	68,977	13,829	810	14,144	4,792
Rental income (major source)	1,733	98,431	8,130	58,808	4,184,444	170,502	69,351	5,574,661	229,845
All other Rental income	10,357	73,239	-2,682	285,151	2,400,174	-116,119	388,871	3,486,595	-748,701
Total Rental income	12,090	171,670	5,448	343,959	6,584,618	54,383	458,222	9,061,256	-518,856
Self-employment income (major source)	23,730	1,800,156	335,850	292,991	25,872,368	4,621,171	490,043	43,142,569	9,412,313
All other self-employment income	24,746	158,895	-2,235	421,179	3,488,020	-54,720	705,087	6,117,474	-1,066,316
Total self-employment income	48,476	1,959,051	333,615	714,170	29,360,388	4,566,452	1,195,130	49,260,043	8,345,997

Note: See pages 236 to 260 for item descriptions; 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Répartition du revenu brut et du revenu net de travail indépendant par province et par territoire

Année d'imposition 1992 (en milliers de dollars)

Manitoba			Saskatchewan			Alberta			British Columbia Colombie-Britannique			Type de revenu
Number- Vombre	Gross Brut	Net Net	Number- Nombre	Gross Brut	Net Net	Number- Nombre	Gross Brut	Net Net	Number- Nombre	Gross Brut	Net Net	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
29,018	1,876,101	240,071	26,503	1,873,061	253,581	68,627	3,540,098	733,198	108,860	7,320,255	1,330,299	Revenu d'entreprise (principale source)
20,340	127,296	-13,556	21,094	145,542	10,219	54,725	356,139	859	70,780	430,206	-69,414	Tous autres revenus d'entreprise
49,358	2,003,397	226,515	47,597	2,018,603	263,800	123,352	3,896,237	734,057	179,640	7,750,461	1,260,885	Total - toutes entreprises
7,790	877,627	392,789	4,572	691,202	297,855	20,413	1,226,703	748,415	30,908	3,002,295	1,456,898	Revenus de profession libérale (principale source)
5,471	54,208	28,743	4,304	39,508	19,044	15,062	129,640	77,792	20,761	193,326	85,807	Tous autres revenus de profession libérale
13,261	931,835	421,532	8,876	730,710	316,899	35,475	1,356,343	826,207	51,669	3,195,621	1,542,705	Total - professions libérales
1,885	51,819	35,412	1,265	47,615	27,394	4,838	176,469	103,220	10,819	488,120	272,549	Revenus de commissions (principale source)
2,443	9,939	244	3,838	14,654	10,730	6,213	28,134	10,838	8,593	56,223	17,586	Tous autres revenus de commissions
4,328	61,758	35,656	5,103	62,269	38,124	11,051	204,603	114,058	19,412	544,343	290,135	Total - revenus de commissions
26,306	2,124,792	189,902	55,720	4,359,267	451,705	52,228	4,207,688	326,721	7,765	648,548	51,203	Revenus d'agriculture (principale source)
15,498	120,583	-32,292	34,956	342,604	-35,751	39,575	382,355	-121,626	19,830	141,018	-61,682	Tous autres revenus d'agriculture
41,804	2,245,375	157,610	90,676	4,701,871	415,954	91,803	4,590,043	205,095	27,595	789,566	-10,479	Total - revenus d'agriculture
798	18,174	1,436	59	488	209				6,506	232,955	79,698	Revenus de pêche (principale source)
923	5,579	626	294	1,780	-475	273	26	-81	2,972	21,984	8,230	Tous autres revenus de pêche
1,721	23,753	2,062	353	2,268	-266	273	26	-81	9,478	254,939	87,928	Total - revenus de pêche
5,322	375,919	31,718	5,516	222,037	29,414	11,827	588,915	81,017	24,250	1,268,648	203,431	Revenus de location (principale source)
28,452	183,536	17,676	27,686	161,917	23,060	70,694	529,802	50,356	130,829	1,089,803	-25,438	Tous autres revenus de location
33,774	559,455	49,394	33,202	383,954	52,474	82,521	1,118,717	131,373	155,079	2,358,451	177,993	Total - revenus de location
71,119	5,324,432	891,328	93,635	7,193,669	1,060,158	157,933	9,739,872	1,992,571	189,108	12,960,822	3,394,079	Rev. d'un travail indépendant (principale source)
144,246	5,825,572	892,769	185,807	7,889,673	1,086,985	344,475	11,165,967	2,010,710	442,873	14,893,384	3,349,168	Tous autres revenus d'un travail indépendant
												Total - revenus d'un travail indépendant

Yukon Territory Territoire du Yukon			Northwest Territories Territoires du Nord-Ouest			Grand total Total global			Type de revenu
Number- Nombre	Gross Brut	Net Net	Number- Nombre	Gross Brut	Net Net	Number- Nombre	Gross Brut	Net Net	
\$	\$	\$	\$	\$	\$				
1,129	88,668	12,963	566	33,209	6,384	670,444	48,566,587	6,494,897	Revenu d'entreprise (principale source)
956	4,799	-167	1,180	10,031	-1,034	447,974	3,029,164	-624,992	Tous autres revenus d'entreprise
2,085	93,467	12,796	1,746	43,240	5,350	1,118,418	51,595,752	5,869,906	Total - toutes entreprises
246	14,625	7,256	205	26,782	11,263	210,050	27,329,693	12,168,210	Revenus de profession libérale (principale source)
135	1,469	1,260	152	716	-226	134,758	1,478,119	644,678	Tous autres revenus de profession libérale
381	16,094	8,516	357	27,498	11,037	344,808	28,807,812	12,812,888	Total - professions libérales
22	1,029	563	12	264	146	60,862	2,769,109	1,172,710	Revenus de commissions (principale source)
54	327	14	32	286	255	65,841	329,136	131,883	Tous autres revenus de commissions
76	1,356	577	44	550	401	126,703	3,098,245	1,304,593	Total - revenus de commissions
24	1,022	-11	9	387	14	233,125	19,430,757	1,834,228	Revenus d'agriculture (principale source)
24	46	-116	251	2,106	-810	191,370	1,742,267	-491,831	Tous autres revenus d'agriculture
48	1,068	-131	260	2,493	-796	424,495	21,173,024	1,342,397	Total - revenus d'agriculture
7	98	28	75	2,117	807	33,673	1,224,516	416,083	Revenus de pêche (principale source)
6	11	-4	31	35	27	15258	80,804	23,477	Tous autres revenus de pêche
13	109	24	106	2,152	834	48,931	1,305,320	439,559	Total - revenus de pêche
65	3,373	707	86	3,248	608	181,029	12,508,570	776,313	Revenus de location (principale source)
905	6,809	868	1,799	14,245	-6,167	973,188	8,171,097	-798,404	Tous autres revenus de location
970	10,182	1,575	1,885	17,493	-5,559	1,154,217	20,679,667	-22,092	Total - revenus de location
1,493	108,815	21,506	953	66,007	19,222	1,389,183	111,829,232	22,862,440	Rev. d'un travail indépendant (principale source)
2,80	13,461	1,851	3,445	27,418	-7,957	1,828,389	14,830,588	-1,115,189	Tous autres revenus d'un travail indépendant
3,573	122,276	23,357	4,398	93,425	11,266	3,217,572	126,659,819	21,747,250	Total - revenus d'un travail indépendant

Note : Les pages 237 à 261 donnent la description des postes, les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 10

All Returns by Personal Amounts and Total Income Class

1992 Taxation year (all money figures in thousands of dollars)

Total income class	\$6,456 basic amount for single persons <i>Montant personnel de base 6 456 \$ pour célibataires</i>	\$3,482 age amount <i>Montant en raison de l'âge 3 482 \$</i>	Married-or-equivalent amount <i>Montant de marié(e) ou l'équivalent</i>				
			Spouse's income not over \$538 <i>Revenu du conjoint inférieur ou égal à 538 \$</i>	Spouse's income between \$538 and \$5,918 <i>Revenu du conjoint entre 538 \$ et 5 918 \$</i>		Equivalent-to-married amount <i>L'équivalent du montant de marié(e)</i>	
						Relative's income Not over \$538 <i>Revenu d'un parent inférieur ou égal à 538 \$</i>	Relative's income between \$538 and \$5,918 <i>Revenu d'un parent entre 538 \$ et 5 918 \$</i>
						Number <i>Nombre</i>	Number <i>Nombre</i>
	Number <i>Nombre</i>	Number <i>Nombre</i>	Number <i>Nombre</i>	Number <i>Nombre</i>	Income <i>Revenu</i>		
Under \$ 2,000	1,305,480	26,860	35,350	12,710	33,787	16,930	590
2,000 to 4,000	658,450	19,640	11,880	7,470	19,671	9,460	30
4,000 to 6,000	838,710	53,260	14,880	15,490	53,861	12,540	430
6,000 to 8,000	1,067,890	106,250	24,750	20,900	79,471	25,750	740
8,000 to 10,000	1,044,210	267,370	25,060	26,340	97,610	48,000	1,560
10,000 to 12,500	1,458,570	596,440	47,920	47,660	160,224	85,360	3,250
12,500 to 15,000	1,102,520	379,260	55,520	56,550	202,822	81,670	3,680
15,000 to 17,500	873,690	240,100	46,400	62,080	224,946	74,470	2,370
17,500 to 20,000	794,250	193,720	51,170	60,340	207,119	52,080	3,380
20,000 to 22,500	750,180	155,080	47,350	58,110	195,037	52,400	3,220
22,500 to 25,000	702,670	130,720	46,450	50,140	165,357	41,820	2,830
25,000 to 27,000	540,490	85,590	42,980	36,830	118,885	34,730	1,960
27,000 to 30,000	749,820	112,440	55,900	50,390	166,066	44,260	3,960
30,000 to 35,000	1,069,300	143,030	85,820	74,230	234,204	64,410	4,600
35,000 to 40,000	872,300	94,900	82,340	69,940	217,223	46,980	2,950
40,000 to 50,000	1,175,610	111,320	136,490	102,900	308,386	60,520	6,250
50,000 to 100,000	1,382,810	133,940	210,160	146,700	426,572	54,610	7,450
100,000 and over	205,200	37,860	26,810	18,400	48,857	3,960	630
Total	16,592,140	2,887,760	1,047,220	917,370	2,960,099	809,930	49,880

Total income class	Dependent children - Enfants à charge							
	Maximum amount <i>Montant maximal</i>				Reduced amount <i>Montant réduit</i>			
	Number of returns	Number of dependants under age 19	Dependants' income	Maximum amount claimed	Number of returns	Number of dependants under age 19	Dependants' income	Reduced amount claimed
	<i>Nombre de déclarations</i>	<i>Nombre de personnes à charge âgées de moins de 19 ans</i>	<i>Revenu des personnes à charge</i>	<i>Montant maximal demandé</i>	<i>Nombre de déclarations</i>	<i>Nombre de personnes à charge âgées de moins de 19 ans</i>	<i>Revenu des personnes à charge</i>	<i>Montant réduit demandé</i>
Under \$ 2,000	68,250	118,470	3,631	56,278	810	1,240	198	129
2,000 to 4,000	23,820	49,730	1,185	26,143	830	1,260	248	261
4,000 to 6,000	32,860	52,660	1,030	24,420	230	250		39
6,000 to 8,000	55,450	90,830	4,007	42,488	1,610	2,030	1,348	425
8,000 to 10,000	72,810	122,160	6,758	57,986	2,430	3,540	1,369	739
10,000 to 12,500	134,680	223,380	11,305	105,477	1,320	1,580	1,620	282
12,500 to 15,000	146,600	251,810	12,900	119,214	2,290	3,150	3,605	784
15,000 to 17,500	142,990	249,050	11,548	118,379	790	1,000	940	224
17,500 to 20,000	135,110	249,140	15,920	119,460	2,270	3,000	3,327	693
20,000 to 22,500	137,440	255,030	14,464	123,619	2,060	2,730	3,902	543
22,500 to 25,000	131,570	242,910	16,688	116,509	1,570	2,150	2,149	621
25,000 to 27,000	123,380	228,750	14,939	108,072	1,080	1,440	2,879	395
27,000 to 30,000	168,930	304,550	24,047	145,273	3,700	5,280	7,432	1,146
30,000 to 35,000	274,630	493,080	33,347	231,630	4,090	4,480	8,012	1,003
35,000 to 40,000	285,060	520,570	36,001	244,592	3,320	3,490	7,004	865
40,000 to 50,000	458,560	856,110	67,114	404,230	6,330	6,990	14,064	1,666
50,000 to 100,000	669,730	1,283,210	131,682	609,188	10,390	11,440	26,032	2,618
100,000 and over	88,020	177,410	22,963	86,906	1,620	1,830	4,475	448
Total	3,149,870	5,768,850	429,527	2,739,864	46,740	56,870	88,604	12,882

Note: See pages 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Toutes les déclarations selon les montants personnels et le palier de revenu total

Année d'imposition 1992 (en milliers de dollars)

Infirm dependants - Personnes à charge ayant une déficience mentale ou physique								Palier de revenu total
Maximum or reduced amount - Montant maximal ou réduit								
Dependent children Enfants à charge				Other dependants Autres personnes à charge				
Number of returns Nombre de déclarations	Number of dependants Nombre de personnes à charge	Dependants' income Revenu des personnes à charge	Total amount claimed Montant total demandé	Number of returns Nombre de déclarations	Number of dependants Nombre de personnes à charge	Income of dependants Revenu des personnes à charge	Total amount claimed Montant total demandé	
		\$	\$			\$	\$	
220	220	330	233	6,710	13,870	1,978	21,958	Moins de \$2,000
110	110		171	3,890	8,440	749	13,354	2,000 à 4,000
				5,230	9,300	692	14,716	4,000 à 6,000
190	190		306	6,270	12,560	1,167	19,828	6,000 à 8,000
20	20	46	21	12,490	24,880	1,724	39,391	8,000 à 10,000
460	570	180	909	23,340	46,520	3,265	73,520	10,000 à 12,500
250	250	52	397	23,270	45,840	4,742	72,335	12,500 à 15,000
680	680	268	1,070	21,630	43,610	2,275	69,013	15,000 à 17,500
580	580	246	904	17,380	33,560	2,958	53,119	17,500 à 20,000
1,180	1,350	1,218	2,013	12,440	24,660	1,524	39,030	20,000 à 22,500
620	620	224	979	10,390	20,170	1,187	31,934	22,500 à 25,000
670	670	689	825	7,650	14,290	962	22,616	25,000 à 27,000
1,110	1,110	318	1,757	12,180	22,910	1,512	36,261	27,000 à 30,000
740	740	401	1,080	16,190	29,890	2,634	47,217	30,000 à 35,000
1,430	1,490	806	2,217	10,800	18,700	3,932	29,333	35,000 à 40,000
1,530	1,550	369	2,415	14,280	25,610	3,565	40,474	40,000 à 50,000
3,480	3,530	1,662	5,320	13,060	22,310	3,300	35,081	50,000 à 100,000
500	510	142	805	980	1,650	308	2,570	100,000 et plus
13,770	14,190	6,948	21,423	218,180	418,750	38,473	661,752	Total

Note : Les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 11

Taxable and All Returns with Allowed Child Care Expenses

1992 Taxation year (all money figures in thousands of dollars)

Total income class	Number claiming	Number of children claimed	Total payment for care	Child care expenses allowed	Number deducting under limitation A	Number deducting under limitation B	Number deducting under limitation C	Number deducting under limitation D
	<i>Nombre de demandes</i>	<i>Nombre d'enfants visés</i>	<i>Montant total versé pour garde d'enfants</i>	<i>Déductions admises pour garde d'enfants</i>	<i>Nombre de déductions en vertu de la Limite A</i>	<i>Nombre de déductions en vertu de la Limite B</i>	<i>Nombre de déductions en vertu de la Limite C</i>	<i>Nombre de déductions en vertu de la Limite D</i>
Claimed by male - Demandes faites par un homme								
Taxable returns			\$	\$				
<i>Déclarations imposables</i>								
Under \$ 2,000								
2,000 to 4,000								
4,000 to 6,000								
6,000 to 8,000	320	520	160	162	320			
8,000 to 10,000	2,320	3,760	2,508	2,479	2,270	50		
10,000 to 12,500	4,920	7,280	9,463	9,061	4,480	90	360	
12,500 to 15,000	5,230	8,680	10,447	9,700	4,660	230	220	110
15,000 to 17,500	7,510	12,510	18,657	17,551	6,830	210	470	
17,500 to 20,000	8,420	13,020	20,644	18,419	7,550	110	640	120
20,000 to 22,500	10,690	16,230	28,100	27,294	9,720	150	820	
22,500 to 25,000	9,980	15,670	28,791	26,269	8,730	120	1,010	110
25,000 to 27,000	7,700	12,410	23,622	22,326	6,820	90	780	10
27,000 to 30,000	12,380	20,100	33,994	31,887	10,830		1,470	80
30,000 to 35,000	17,840	28,520	53,820	48,735	14,900	130	2,690	120
35,000 to 40,000	18,150	28,900	49,884	45,752	15,520		2,330	300
40,000 to 50,000	22,690	36,880	67,093	62,978	18,130	110	4,330	130
50,000 to 100,000	26,450	45,490	93,680	75,260	20,160	170	5,770	350
100,000 and over	2,210	4,500	13,067	7,946	1,340	100	710	70
Total	156,810	254,470	453,942	405,829	132,260	1,550	21,600	1,400
Claimed by female - Demandes faites par une femme								
Under \$ 2,000								
2,000 to 4,000								
4,000 to 6,000								
6,000 to 8,000	2,370	3,500	884	882	2,370			
8,000 to 10,000	10,070	18,120	9,159	8,565	9,720	340		
10,000 to 12,500	22,240	36,150	33,234	31,563	21,170	860	210	
12,500 to 15,000	30,630	49,580	49,891	48,025	29,080	480	800	280
15,000 to 17,500	33,270	56,490	66,507	63,787	31,680	320	1,160	110
17,500 to 20,000	36,990	61,440	76,550	73,797	34,090	420	2,160	320
20,000 to 22,500	39,660	67,230	93,627	87,590	36,100	350	2,990	210
22,500 to 25,000	39,940	65,290	97,872	93,520	35,550	290	4,080	20
25,000 to 27,000	34,430	55,190	93,661	85,700	29,650	110	4,680	
27,000 to 30,000	43,560	71,250	121,082	111,121	38,130	120	5,310	
30,000 to 35,000	61,600	100,230	178,836	166,545	51,980		9,380	250
35,000 to 40,000	44,630	73,680	140,434	126,263	37,020	160	7,280	170
40,000 to 50,000	45,780	77,240	168,493	145,153	33,130	80	11,950	630
50,000 to 100,000	36,010	60,180	152,334	119,586	24,750	340	10,610	300
100,000 and over	2,890	5,490	20,199	12,401	1,360	20	1,490	30
Total	484,060	801,050	1,302,762	1,174,499	415,780	3,900	62,080	2,300
Total claiming - Total des demandes								
Under \$ 2,000								
2,000 to 4,000								
4,000 to 6,000								
6,000 to 8,000	2,690	4,030	1,044	1,044	2,690			
8,000 to 10,000	12,380	21,880	11,667	11,044	12,000	390		
10,000 to 12,500	27,170	43,420	42,698	40,624	25,650	950	570	
12,500 to 15,000	35,860	58,260	60,338	57,726	33,740	710	1,020	390
15,000 to 17,500	40,770	69,000	85,165	81,338	38,510	530	1,620	110
17,500 to 20,000	45,410	74,450	97,194	92,216	41,650	530	2,790	440
20,000 to 22,500	50,350	83,460	121,727	114,884	45,820	500	3,820	210
22,500 to 25,000	49,920	80,960	126,663	119,788	44,280	420	5,090	130
25,000 to 27,000	42,130	67,600	117,283	108,026	36,460	200	5,460	10
27,000 to 30,000	55,940	91,340	155,076	143,008	48,970	120	6,780	80
30,000 to 35,000	79,440	128,750	232,656	215,280	66,890	130	12,060	360
35,000 to 40,000	62,780	102,580	190,317	172,016	52,530	160	9,610	470
40,000 to 50,000	68,470	114,120	235,586	208,132	51,260	180	16,280	750
50,000 to 100,000	62,450	105,670	246,014	194,846	44,910	510	16,380	650
100,000 and over	5,100	9,990	33,266	20,347	2,690	120	2,200	100
Total	640,860	1,055,520	1,756,704	1,580,328	548,040	5,450	83,680	3,700

Note: See pages 24 to 40 for table descriptions; and page 10 for list of unpublished tables.

Tableau de base 11

Toutes les déclarations et les déclarations imposables faisant état de frais de garde d'enfants admissibles

Année d'imposition 1992 (en milliers de dollars)

Number claiming Nombre de demandeurs	Number of children claimed Nombre d'enfants visés	Total payment for care Montant total versé pour garde d'enfants	Child care expenses allowed Déductions admises pour garde d'enfants	Number deducting under limitation A Nombre de déductions en vertu de la Limite A	Number deducting under limitation B Nombre de déductions en vertu de la Limite B	Number deducting under limitation C Nombre de déductions en vertu de la Limite C	Number deducting under limitation D Nombre de déductions en vertu de la Limite D	Palier de revenu total
Claimed by male - Demandes faites par un homme								All returns Toutes les déclarations
		\$	\$					Moins de \$ 2,000
1,050	2,080	2,498	1,610	600	320	30	100	2,000 à 4,000
830	1,700	1,317	1,198	650	160	10	10	4,000 à 6,000
2,030	3,660	4,746	3,245	1,540	480			6,000 à 8,000
2,970	4,880	6,436	5,798	2,210	210	480	80	8,000 à 10,000
4,210	7,130	8,888	7,378	3,730	380	100		10,000 à 12,500
6,850	10,190	15,733	14,984	5,920	130	810		12,500 à 15,000
5,640	9,340	12,139	11,356	4,980	230	320	110	15,000 à 17,500
8,200	13,800	23,555	21,615	7,130	210	860		17,500 à 20,000
8,630	13,430	21,854	19,642	7,760	110	640	120	20,000 à 22,500
10,790	16,430	28,454	27,647	9,820	150	820		22,500 à 25,000
10,440	16,440	29,814	27,289	9,190	120	1,020	110	25,000 à 27,000
7,700	12,410	23,638	22,332	6,820	90	780	10	27,000 à 30,000
12,440	20,180	34,265	32,136	10,850	10	1,500	80	30,000 à 35,000
17,950	28,740	53,952	48,865	15,010	130	2,690	120	35,000 à 40,000
18,360	29,310	50,478	46,275	15,640		2,420	300	40,000 à 50,000
22,720	36,920	67,226	63,094	18,160	110	4,330	130	50,000 à 100,000
26,560	45,700	94,095	75,625	20,260	170	5,780	350	100,000 et plus
2,240	4,550	13,212	8,052	1,350	100	720	70	
169,600	276,910	492,298	438,142	141,610	3,100	23,310	1,590	Total
Claimed by female - Demandes faites par une femme								
3,900	6,510	3,373	2,453	2,880	890	10	130	Moins de \$ 2,000
5,300	9,540	5,048	4,245	4,890	410			2,000 à 4,000
6,340	12,100	6,019	5,571	5,350	870		120	4,000 à 6,000
11,090	18,580	15,529	14,010	10,220	670	200		6,000 à 8,000
17,740	32,420	26,954	26,131	17,070	480	190		8,000 à 10,000
26,720	44,320	46,579	44,091	24,910	970	840		10,000 à 12,500
34,420	55,590	57,992	55,285	32,430	580	1,080	330	12,500 à 15,000
35,330	59,850	70,774	67,461	33,400	450	1,370	110	15,000 à 17,500
37,660	62,590	78,196	75,348	34,730	420	2,190	320	17,500 à 20,000
40,470	68,490	94,539	88,504	36,910	350	2,990	210	20,000 à 22,500
40,310	65,840	98,594	94,241	35,920	290	4,080	20	22,500 à 25,000
35,310	56,430	94,837	86,876	30,520	110	4,680		25,000 à 27,000
43,710	71,400	121,263	111,301	38,290	120	5,310		27,000 à 30,000
61,890	100,810	180,716	168,406	52,270		9,380	250	30,000 à 35,000
44,900	73,960	140,727	126,556	37,290	160	7,280	170	35,000 à 40,000
45,970	77,640	168,966	145,538	33,290	110	11,950	630	40,000 à 50,000
36,010	60,190	152,377	119,618	24,750	340	10,610	300	50,000 à 100,000
2,890	5,500	20,214	12,413	1,360	20	1,490	30	100,000 et plus
529,960	881,740	1,382,697	1,248,047	456,470	7,250	63,640	2,600	Total
Total claiming - Total des demandes								
4,950	8,600	5,871	4,063	3,480	1,210	40	230	Moins de \$ 2,000
6,130	11,240	6,365	5,443	5,540	580	10	10	2,000 à 4,000
8,370	15,760	10,764	8,816	6,900	1,350		120	4,000 à 6,000
14,050	23,460	21,965	19,808	12,420	880	680	80	6,000 à 8,000
21,950	39,550	35,841	33,509	20,800	860	290		8,000 à 10,000
33,570	54,510	62,312	59,075	30,830	1,090	1,650		10,000 à 12,500
40,050	64,930	70,131	66,641	37,400	810	1,400	440	12,500 à 15,000
43,530	73,650	94,329	89,075	40,530	660	2,230	110	15,000 à 17,500
46,290	76,020	100,050	94,991	42,490	530	2,840	440	17,500 à 20,000
51,260	84,920	122,993	116,151	46,730	500	3,820	210	20,000 à 22,500
50,750	82,280	128,408	121,530	45,110	420	5,090	130	22,500 à 25,000
43,010	68,850	118,475	109,208	37,340	200	5,460	10	25,000 à 27,000
56,150	91,580	155,528	143,436	49,140	130	6,810	80	27,000 à 30,000
79,840	129,550	234,668	217,270	67,280	130	12,070	360	30,000 à 35,000
63,260	103,270	191,205	172,831	52,930	160	9,700	470	35,000 à 40,000
68,700	114,560	236,192	208,632	51,450	220	16,280	750	40,000 à 50,000
62,570	105,900	246,472	195,244	45,010	510	16,400	650	50,000 à 100,000
5,130	10,050	33,426	20,465	2,710	120	2,210	100	100,000 et plus
699,550	1,158,650	1,874,995	1,686,189	598,080	10,340	86,940	4,190	Total

te : Les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 12

All Returns with Taxable Capital Gains by Total Income Class, and by Occupation

1992 Taxation year (all money figures in thousands of dollars)

Total income class	Gain or loss on shares <i>Gain ou perte sur actions</i>				Gain or loss on real property <i>Gain ou perte sur biens immeubles</i>			
	Number with gain <i>Nombre comportant un gain</i>	Amount of gain <i>Montant du gain</i>	Number with loss <i>Nombre comportant une perte</i>	Amount of loss <i>Montant de la perte</i>	Number with gain <i>Nombre comportant un gain</i>	Amount of gain <i>Montant du gain</i>	Number with loss <i>Nombre comportant une perte</i>	Amount of loss <i>Montant de la perte</i>
		\$		\$		\$		\$
Loss and nil	910	13,305	1,050	-29,321	1,280	38,204	2,090	-57,564
\$1 to 2,000	1,210	1,153	1,200	-6,908	1,730	9,400	560	-15,733
2,000 to 3,000	1,240	1,436	520	-528	510	1,940	340	-1,775
3,000 to 4,000	450	1,647	230	-220	290	6,287	250	-1,487
4,000 to 5,000	1,780	2,384	750	-4,214	620	1,936	100	-665
5,000 to 6,000	820	2,160	360	-2,749	700	3,535	540	-5,571
6,000 to 7,000	1,890	1,961	850	-5,943	1,280	7,366	470	-6,218
7,000 to 8,000	1,060	1,588	1,240	-1,578	760	9,178	250	-2,827
8,000 to 9,000	1,300	3,324	1,100	-4,707	490	2,570	440	-3,031
9,000 to 10,000	2,350	5,037	590	-4,499	1,040	5,088	640	-12,586
Under 10,000	13,010	33,995	7,870	-60,664	8,700	85,505	5,690	-107,457
10,000 to 11,000	2,600	4,951	1,120	-2,650	960	5,233	220	-6,025
11,000 to 12,000	2,250	5,423	1,490	-3,302	1,520	7,773	210	-838
12,000 to 13,000	2,530	5,207	840	-2,494	1,570	9,476	430	-14,057
13,000 to 14,000	2,330	9,456	1,100	-5,727	1,070	7,114	230	-5,252
14,000 to 15,000	2,130	6,530	1,670	-4,376	1,440	9,191	360	-7,904
15,000 to 16,000	1,770	4,750	1,360	-17,707	1,960	19,821	600	-6,234
16,000 to 17,000	2,620	5,695	1,470	-2,646	1,440	13,427	120	-577
17,000 to 18,000	2,180	4,456	2,170	-10,992	1,660	16,610	270	-395
18,000 to 19,000	2,280	5,397	1,190	-6,539	1,740	15,704	180	-15,123
19,000 to 20,000	1,890	3,501	1,900	-6,492	1,960	20,817	210	-1,868
10,000 to 20,000	22,580	55,366	14,300	-62,926	15,340	125,167	2,810	-58,274
20,000 to 22,500	6,500	16,282	3,350	-11,047	4,120	50,557	1,070	-13,160
22,500 to 25,000	6,380	24,298	4,080	-7,086	4,760	36,620	1,460	-10,424
25,000 to 27,000	5,540	19,219	3,680	-19,106	3,740	40,331	960	-9,564
27,000 to 30,000	8,460	27,549	4,640	-16,467	4,700	52,054	1,310	-9,976
30,000 to 35,000	15,410	52,286	10,060	-25,129	8,070	110,744	1,810	-13,958
35,000 to 40,000	15,620	62,931	9,100	-45,183	8,690	143,082	1,810	-12,238
40,000 to 45,000	15,660	71,840	9,370	-42,015	8,470	168,372	1,580	-26,813
45,000 to 50,000	15,710	90,022	8,100	-45,144	6,770	160,930	1,070	-18,546
50,000 to 60,000	29,570	145,982	15,220	-84,519	12,330	366,163	2,520	-44,700
60,000 to 80,000	36,390	321,304	19,110	-96,996	16,080	569,244	2,210	-40,333
80,000 to 100,000	17,970	245,894	10,290	-61,351	9,570	476,249	770	-9,980
100,000 and over	51,500	5,104,063	23,350	-343,728	19,450	1,926,983	1,420	-36,970
Total	260,270	6,271,029	142,510	-921,360	130,780	4,312,000	26,480	-412,392
Occupation Class								
Employees	121,120	791,048	70,880	-280,688	36,690	513,488	13,100	-185,665
Farmers	2,910	24,616	1,040	-6,538	16,230	252,592	920	-17,085
Fishermen	30	1,261	20	-10	220	4,272		
Professionals	13,490	155,647	8,520	-88,020	2,870	88,085	910	-12,491
Salesmen	1,040	3,835	640	-4,188	750	12,098	250	-1,671
Business proprietors	8,260	89,114	4,110	-40,782	10,010	190,173	2,040	-46,184
Investors	76,660	5,045,031	28,600	-305,485	48,890	2,931,112	2,170	-46,294
Property owners	4,550	47,417	4,050	-63,989	7,080	229,662	3,160	-57,144
Pensioners	26,170	80,686	20,250	-86,691	5,440	59,232	2,330	-29,720
Unclassified	6,040	32,373	4,390	-44,969	2,610	31,286	1,590	-16,124
Total	260,270	6,271,029	142,510	-921,360	130,780	4,312,000	26,480	-412,392

Note: See pages 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Tableau de base 12

Toutes les déclarations comportant des gains en capital imposables selon le palier de revenu total et l'occupation

Année d'imposition 1992 (en milliers de dollars)

Gain or loss on bonds or other properties Gain ou perte sur obligations et autres biens				All other gains or losses Tous les autres gains ou pertes				Palier de revenu total
Number with gain Nombre comportant un gain	Amount of gain Montant du gain	Number with loss Nombre comportant une perte	Amount of loss Montant de la perte	Number with gain Nombre comportant un gain	Amount of gain Montant du gain	Number with loss Nombre comportant une perte	Amount of loss Montant de la perte	
	\$		\$		\$		\$	
2,050	11,188	150	-13,408	2,680	15,487	320	-877	Perte et néant
530	470	140	-128,347	6,950	2,178	390	-89	\$1 à 2,000
200	246			2,420	758	250	-107	2,000 à 3,000
210	347			2,780	1,226	280	-600	3,000 à 4,000
		120	-1,781	3,140	4,417	110	-45	4,000 à 5,000
340	717	120	-1,118	3,000	1,962	540	-113	5,000 à 6,000
110	111	120	-166	6,070	10,653	140	-14	6,000 à 7,000
200	300	210	-21	3,750	5,090	190	-210	7,000 à 8,000
180	607			4,780	2,506	470	-335	8,000 à 9,000
130	152	120	-1,204	5,030	1,720	180	-568	9,000 à 10,000
3,960	14,141	990	-146,060	40,600	45,997	2,860	-2,958	Moins de 10,000
120	28			5,280	4,482	770	-196	10,000 à 11,000
590	969			7,270	3,681	250	-61	11,000 à 12,000
740	1,089	320	-1,117	6,420	8,395	480	-1,432	12,000 à 13,000
340	413			5,250	5,629	1,050	-466	13,000 à 14,000
320	363	340	-1,345	6,760	19,868	450	-43	14,000 à 15,000
680	1,477	90	-395	5,350	5,179	580	-350	15,000 à 16,000
340	68	100	-43	5,850	6,369	640	-135	16,000 à 17,000
580	917	100	-2,475	7,430	7,053	480	-229	17,000 à 18,000
560	2,697	320	-10,024	5,280	5,650	710	-673	18,000 à 19,000
470	511	200	-558	4,840	4,937	350	-46	19,000 à 20,000
4,730	8,533	1,470	-16,006	59,730	71,242	5,750	-3,630	10,000 à 20,000
1,190	2,859	180	-207	16,680	24,608	1,410	-1,840	20,000 à 22,500
1,520	1,344	530	-2,250	14,090	18,178	1,300	-493	22,500 à 25,000
730	683	430	-1,484	12,770	19,403	620	-112	25,000 à 27,000
1,890	3,378	430	-206	19,170	24,658	1,820	-426	27,000 à 30,000
2,240	5,449	920	-2,622	33,870	30,095	3,610	-718	30,000 à 35,000
2,630	5,503	670	-17,875	32,930	41,459	3,360	-1,495	35,000 à 40,000
2,790	9,091	730	-2,803	28,810	38,854	3,420	-1,667	40,000 à 45,000
2,320	7,121	490	-4,938	24,210	27,253	3,080	-976	45,000 à 50,000
4,750	18,293	1,790	-29,745	47,370	65,398	5,430	-2,032	50,000 à 60,000
6,330	40,932	1,610	-21,821	54,100	134,833	6,380	-2,733	60,000 à 80,000
3,330	22,597	1,170	-6,648	22,880	84,449	2,390	-2,148	80,000 à 100,000
8,990	169,296	3,180	-78,995	43,130	312,684	4,780	-9,312	100,000 et plus
47,400	309,219	14,570	-331,657	450,330	939,112	46,200	-30,540	Total
Catégorie d'emploi								
15,210	43,545	5,810	-67,285	236,960	288,828	33,030	-19,569	Employés
1,660	3,284	360	-3,218	9,890	18,609	820	-268	Agriculteurs
10	71			640	1,815	40	-21	Pêcheurs
2,240	29,332	1,000	-14,023	19,540	56,938	2,480	-1,867	Membres de prof.lib. indép.
110	503	20	-773	2,420	5,960	300	-60	Vendeurs
1,280	18,496	470	-7,086	17,350	35,668	1,360	-2,118	Propriétaires d'entreprises
19,650	195,644	4,790	-79,683	74,080	394,277	2,910	-3,747	Investisseurs
970	5,060	510	-9,709	8,330	15,495	740	-528	Propriétaires d'immeubles
5,300	10,277	1,230	-129,789	66,580	96,673	2,930	-1,697	Retraités
980	3,005	390	-20,093	14,540	24,849	1,590	-664	Non classés
47,400	309,219	14,570	-331,657	450,330	939,112	46,200	-30,540	Total

Note : Les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 12 (concluded)

All Returns with Taxable Capital Gains by Income Class, and by Occupation

1992 Taxation year (all money figures in thousands of dollars)

Total income class	Total amount of reserve <i>Montant total des réserves</i>		Total capital gain or loss from all sources <i>Total des gains ou pertes en capital de toute provenance</i>				Taxable capital gains on disposition of property <i>Gains en capital imposables d'une disposition de biens</i>	
	Number <i>Nombre</i>	Amount <i>Montant</i>	Number with gain <i>Nombre comportant un gain</i>	Amount with gain <i>Montant du gain</i>	Number with loss <i>Nombre comportant une perte</i>	Amount of loss <i>Montant de la perte</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
		\$		\$		\$		\$
Loss and nil	230	834	6,540	67,679	3,410	-89,830	340	3,463
\$1 to 2,000	210	36,724	10,130	13,731	2,120	-114,882	30	544
2,000 to 3,000			4,020	4,296	1,010	-2,279	10	9
3,000 to 4,000	90	-4,521	3,570	4,834	490	-2,171	70	493
4,000 to 5,000	90	457	4,930	8,092	1,080	-5,600		
5,000 to 6,000	100	174	4,770	8,298	1,520	-9,300		
6,000 to 7,000			8,460	20,088	1,570	-12,337	110	33
7,000 to 8,000			5,520	15,717	1,820	-4,175		
8,000 to 9,000	100	-1,404	6,060	7,517	2,000	-7,986	80	71
9,000 to 10,000	380	1,171	8,060	12,872	1,510	-18,561	60	189
Under 10,000	1,200	33,502	62,060	163,124	16,530	-267,121	710	4,866
10,000 to 11,000	90	547	8,140	15,049	1,850	-8,686	110	569
11,000 to 12,000	20	45	10,800	17,700	1,640	-4,052	30	612
12,000 to 13,000	100	79	10,420	24,151	1,880	-19,005	440	1,476
13,000 to 14,000	110	207	7,960	21,950	1,980	-10,577	630	3,225
14,000 to 15,000	270	-1,302	9,970	34,632	2,380	-13,652	30	356
15,000 to 16,000	310	497	9,190	31,611	2,600	-24,572		
16,000 to 17,000			8,940	25,157	2,070	-2,999		
17,000 to 18,000			11,210	27,227	2,390	-12,262		
18,000 to 19,000	100	528	9,380	27,804	1,960	-30,187	40	586
19,000 to 20,000	310	16,353	8,550	45,732	2,400	-8,577	390	2,460
10,000 to 20,000	1,310	16,973	94,550	271,013	21,150	-134,568	1,670	9,291
20,000 to 22,500	600	-6	27,000	93,748	5,690	-25,700	190	1,474
22,500 to 25,000	650	2,451	24,240	81,842	6,720	-19,204	670	3,676
25,000 to 27,000	650	-728	19,830	75,070	4,910	-26,427	140	1,836
27,000 to 30,000	560	597	31,590	106,273	7,590	-25,113	270	2,557
30,000 to 35,000	640	8,054	53,780	202,913	14,680	-38,711	370	3,064
35,000 to 40,000	1,020	3,644	54,660	254,588	12,780	-74,760	500	7,642
40,000 to 45,000	720	1,994	49,020	283,822	13,190	-66,970	660	6,485
45,000 to 50,000	810	-4,631	42,670	276,790	11,250	-65,698	370	8,643
50,000 to 60,000	1,980	-6,832	81,210	577,217	21,370	-149,209	540	10,998
60,000 to 80,000	2,020	5,100	95,460	1,045,582	24,180	-136,052	1,070	33,136
80,000 to 100,000	1,390	33,328	43,940	848,058	11,160	-65,669	700	29,457
100,000 and over	5,620	169,850	95,270	7,564,696	21,990	-350,823	2,320	172,198
Total	19,150	263,298	775,280	11,844,736	193,170	-1,446,026	10,190	295,322
Occupation Class								
Employees	2,870	34,317	363,320	1,616,326	107,870	-498,307	820	6,975
Farmers	980	-9,668	28,360	287,884	2,780	-25,559	1,810	65,758
Fishermen			880	7,320	60	-45	870	6,063
Professionals	620	5,552	29,590	319,625	10,020	-100,472	1,010	31,408
Salesmen	70	224	3,930	22,128	1,160	-6,199	10	557
Business proprietors	970	78	34,300	327,416	6,830	-90,058	2,420	37,255
Investors	10,730	196,684	184,960	8,667,568	27,040	-340,029	2,620	145,058
Property owners	1,380	-3,085	18,370	271,892	7,410	-108,711	50	501
Pensioners	1,410	36,731	90,210	237,322	22,850	-201,619	270	1,011
Unclassified	120	2,564	21,360	87,255	7,150	-75,028	310	737
Total	19,150	263,298	775,280	11,844,736	193,170	-1,446,026	10,190	295,322

Note: See pages 24 to 40 for table descriptions; and page 10 for list of unpublished tables.

Toutes les déclarations comportant des gains en capital imposables selon le palier de revenu total et l'occupation

Année d'imposition 1992 (en milliers de dollars)

Total taxable capital gains Total des gains en capital imposables		Capital gains deduction Déduction pour gains en capital		Palier de revenu total
Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	
\$		\$		
6,600	47,171	680	5,064	Perte et néant
10,260	10,744	3,910	3,050	\$1 à 2,000
4,140	3,238	1,670	903	2,000 à 3,000
3,750	4,133	1,340	635	3,000 à 4,000
4,700	4,499	1,850	964	4,000 à 5,000
4,780	5,673	1,590	2,831	5,000 à 6,000
8,490	10,614	3,980	2,745	6,000 à 7,000
5,560	10,871	3,910	1,792	7,000 à 8,000
6,310	5,644	4,040	2,562	8,000 à 9,000
7,870	9,841	5,790	5,077	9,000 à 10,000
62,460	112,428	28,760	25,623	Moins de 10,000
8,060	11,551	5,990	7,311	10,000 à 11,000
10,890	13,818	7,700	8,322	11,000 à 12,000
10,930	19,573	7,760	10,929	12,000 à 13,000
8,400	18,487	6,740	11,636	13,000 à 14,000
9,910	15,828	7,910	11,460	14,000 à 15,000
9,020	23,429	7,170	14,495	15,000 à 16,000
9,150	18,924	6,800	12,701	16,000 à 17,000
10,630	20,032	8,670	14,902	17,000 à 18,000
9,420	21,437	7,360	15,156	18,000 à 19,000
8,600	36,753	6,570	16,496	19,000 à 20,000
95,020	199,833	72,660	123,408	10,000 à 20,000
26,760	64,962	21,670	44,477	20,000 à 22,500
24,350	61,827	19,690	44,792	22,500 à 25,000
19,630	52,905	14,750	36,312	25,000 à 27,000
31,420	78,572	26,060	64,150	27,000 à 30,000
53,640	153,992	42,080	125,483	30,000 à 35,000
54,470	188,841	41,980	149,048	35,000 à 40,000
49,110	214,945	39,780	171,618	40,000 à 45,000
42,790	213,352	34,330	162,793	45,000 à 50,000
80,890	440,854	61,430	355,060	50,000 à 60,000
94,740	794,992	68,870	620,624	60,000 à 80,000
43,800	658,384	31,750	513,554	80,000 à 100,000
95,280	5,794,293	64,600	4,037,480	100,000 et plus
774,350	9,030,181	568,410	6,474,422	Total
				Catégorie d'emploi
360,040	1,159,871	259,710	798,218	Employés
29,470	272,800	24,340	243,691	Agriculteurs
1,550	11,186	1,470	9,600	Pêcheurs
29,800	259,573	17,090	145,675	Membres de prof.lib. indép.
3,750	14,105	2,190	8,795	Vendeurs
35,520	278,201	24,440	190,602	Propriétaires d'entreprises
185,940	6,618,920	142,470	4,833,571	Investisseurs
17,920	201,037	10,480	83,503	Propriétaires d'immeubles
89,120	161,493	71,280	123,868	Retraités
21,250	52,995	14,940	36,900	Non classés
774,350	9,030,181	568,410	6,474,422	Total

ote : Les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 13

Child Tax Credit by Marital Status, Number of Eligible Children, and Family and Filer Net Income Class

1992 Taxation year (all money figures in thousands of dollars)

Net income class	Not married - Non mari��(e)							
	With one eligible child Ayant un enfant admissible							
	Number Nombre	Total filer net income Total du revenu net du d��clarant	Total family net income Total du revenu net de la famille	Child tax credit (CTC) prepayment Versement anticip�� du cr��dit d'imp��t pour enfants (CIE)		Refundable child tax credit Remboursement du cr��dit d'imp��t pour enfants		Total CTC allowed(1) Total, (CIE) allou��(1)
				Number Nombre	Amount Montant	Number Nombre	Amount Montant	
Family		\$	\$		\$		\$	\$
Loss and nil	2,810			1,480	654	2,810	1,239	1,893
\$1 to 2,000	16,800	10,739	10,788	10,700	5,091	16,720	7,176	12,251
2,000 to 3,000	3,780	9,426	9,426	2,000	928	3,780	1,785	2,713
3,000 to 4,000	6,010	20,889	21,211	3,070	1,335	6,010	2,884	4,219
4,000 to 5,000	5,330	24,180	24,180	2,880	1,383	5,330	2,498	3,881
5,000 to 6,000	8,330	45,839	46,260	4,650	2,218	8,330	3,845	6,063
6,000 to 7,000	9,880	64,637	64,637	6,440	2,966	9,870	4,021	6,986
7,000 to 8,000	13,360	99,455	99,870	7,910	3,613	13,180	5,794	9,373
8,000 to 9,000	22,300	189,422	190,565	16,340	7,786	22,190	8,331	16,079
9,000 to 10,000	28,030	267,336	267,336	22,680	10,728	28,020	9,274	19,908
10,000 to 11,000	34,250	357,516	359,049	28,690	13,793	33,820	10,816	24,462
11,000 to 12,000	26,170	299,512	301,353	20,600	9,602	25,920	8,741	18,294
12,000 to 13,000	22,760	284,602	284,602	16,670	7,653	22,750	7,961	15,613
13,000 to 14,000	22,560	302,441	303,851	16,570	8,026	22,320	7,985	15,969
14,000 to 15,000	25,330	364,064	367,402	18,120	8,455	25,320	9,476	17,929
15,000 to 16,000	17,650	271,033	273,390	10,960	5,125	17,530	7,071	12,171
16,000 to 17,000	16,750	269,388	275,751	11,090	4,828	16,740	6,144	10,959
17,000 to 18,000	13,480	229,711	235,517	7,260	3,284	13,370	5,703	8,966
18,000 to 19,000	12,910	233,258	238,321	5,910	2,622	12,910	5,956	8,578
19,000 to 20,000	10,830	211,036	211,259	3,160	1,338	10,820	5,562	6,897
20,000 to 21,000	10,550	216,856	216,856	2,180	934	10,550	5,900	6,834
21,000 to 22,000	10,850	227,996	233,402	2,640	1,196	10,850	5,672	6,867
22,000 to 23,000	9,610	216,343	216,343	1,070	440	9,610	5,607	6,047
23,000 to 24,000	8,960	209,465	210,925	800	370	8,960	5,247	5,616
24,000 to 25,000	10,430	254,982	255,596	1,150	491	10,430	6,141	6,632
25,000 to 26,000	9,880	247,473	251,540	990	471	9,880	5,912	6,383
Under 26,000	379,580	4,927,596	4,969,432	226,010	105,328	378,030	156,740	261,583
26,000 to 28,000	19,830	524,011	535,625	1,630	719	19,830	10,667	11,386
28,000 to 30,000	19,030	541,100	551,418	390	157	19,030	8,770	8,927
30,000 to 32,000	15,790	483,575	487,547	810	344	15,010	5,534	5,831
32,000 to 34,000	11,470	370,993	378,462	300	121	11,170	2,906	2,987
34,000 to 36,000	8,880	289,931	310,071			8,880	1,517	1,517
36,000 to 38,000	7,880	283,030	291,234	170	91	7,710	621	659
38,000 to 40,000	380	14,710	14,710			380	50	50
40,000 to 42,000	440	12,106	17,921			440	24	24
42,000 to 44,000	110	4,578	4,578			110	1	1
44,000 to 46,000								
46,000 to 48,000								
48,000 to 50,000								
50,000 and over								
Total	463,380	7,451,631	7,560,999	229,310	106,759	460,580	186,831	292,965
Filer								
Loss and nil	3,640		19,713	1,790	807	3,640	1,574	2,381
\$1 to 2,000	18,000	11,793	33,164	11,230	5,350	17,930	7,646	12,981
2,000 to 5,000	15,970	57,260	73,853	8,270	3,788	15,970	7,516	11,305
5,000 to 10,000	83,120	677,275	702,061	58,340	27,482	82,820	31,930	59,245
10,000 to 15,000	131,620	1,623,055	1,642,238	100,210	47,328	130,690	45,379	92,465
15,000 to 20,000	70,330	1,212,052	1,214,341	37,930	16,978	70,080	29,694	46,611
20,000 to 25,000	50,100	1,126,486	1,128,898	7,460	3,239	50,100	28,370	31,609
25,000 to 26,000	9,610	244,651	244,651	990	471	9,610	5,702	6,174
Under 26,000	382,380	4,952,572	5,058,919	226,220	105,444	380,830	157,812	262,771
26,000 to 27,000	9,450	250,330	251,191	830	366	9,450	5,282	5,649
27,000 to 28,000	9,950	273,423	273,596	590	236	9,950	5,135	5,371
28,000 to 29,000	9,350	266,508	266,508	240	97	9,350	4,410	4,507
29,000 to 30,000	9,010	265,912	265,912	150	59	9,010	3,948	4,007
30,000 to 31,000	9,190	279,819	279,819	590	236	8,620	3,360	3,579
31,000 to 32,000	6,580	207,036	208,227	230	107	6,370	2,113	2,190
32,000 to 33,000	6,310	204,961	205,757	300	119	6,010	1,724	1,804
33,000 to 34,000	4,910	164,511	164,511			4,900	1,098	1,098
34,000 to 35,000	4,660	160,601	160,601			4,660	840	840
35,000 to 37,500	9,380	340,628	340,628			9,380	1,011	1,011
37,500 to 40,000	1,900	72,199	72,199	170	91	1,730	87	125
40,000 to 45,000	320	13,131	13,131			320	12	12
45,000 to 50,000								
50,000 and over								
Total	463,380	7,451,631	7,560,999	229,310	106,759	460,580	186,831	292,965

Note: See pages 24 to 40 for a table description; and page 10 for list of unpublished tables.

(1) Total child tax credit allowed = Child tax credit prepayment + refundable child tax credit - Recovery of child tax credit overpayment.

Crédit d'impôt pour enfants selon l'état civil, le nombre d'enfants admissibles et le palier de revenu net de la famille et du déclarant

Année d'imposition 1992 (en milliers de dollars)

Not married - Non marié(e)								Palier de revenu net
With two eligible children Ayant deux enfants admissibles								
Number Nombre	Total filer net income Total du revenu net du déclarant	Total family net income Total du revenu net de la famille	Child tax credit prepayment (CTC) Versement anticipé du crédit d'impôt pour enfants (CIE)		Refundable child tax credit Remboursement du crédit d'impôt pour enfants		Total CTC allowed(1) Total, CIE alloué(1)	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant		
	\$	\$		\$		\$	\$	
1,420			490	453	1,420	1,423	1,876	
10,100	8,850	8,851	8,010	7,069	9,990	7,082	14,151	
1,210	3,112	3,112	840	633	1,210	987	1,620	
2,250	7,986	7,986	1,390	1,119	2,250	1,985	3,104	
2,470	11,310	11,310	2,020	1,862	2,470	1,758	3,620	
3,800	21,337	21,337	3,350	2,804	3,800	2,681	5,477	
4,440	29,187	29,187	1,830	1,595	4,440	4,435	6,030	
5,020	38,106	38,106	4,140	3,244	5,020	3,725	6,970	
5,790	49,234	49,234	4,280	3,714	5,780	4,249	7,962	
10,340	99,357	99,357	7,790	6,658	10,340	7,682	14,340	
13,610	142,083	143,233	11,060	9,506	13,610	9,520	19,026	
19,470	224,812	224,812	16,450	14,492	19,470	12,466	26,878	
18,090	225,126	225,618	15,290	13,472	18,090	11,731	25,203	
15,060	203,022	203,082	12,070	10,424	15,060	10,310	20,715	
11,700	168,742	168,906	9,430	8,407	11,700	7,756	16,163	
13,610	209,877	211,473	10,670	9,387	13,610	9,614	19,000	
14,000	230,904	230,904	9,750	8,371	14,000	10,583	18,954	
14,900	256,985	260,108	9,590	8,794	14,900	11,787	20,581	
9,200	169,844	169,880	4,120	3,566	9,200	8,348	11,914	
7,150	135,528	138,758	3,000	2,686	7,150	6,677	9,362	
6,910	141,514	141,535	2,170	1,964	6,800	6,796	8,760	
7,100	153,468	153,468	1,270	1,106	7,100	8,033	9,138	
6,110	137,833	137,833	980	849	6,110	7,159	8,008	
5,800	134,782	136,390	1,350	1,098	5,800	6,317	7,415	
5,010	121,177	122,548	930	769	5,010	5,614	6,382	
5,640	141,251	143,480	890	774	5,640	6,404	7,177	
220,170	3,065,425	3,080,507	143,160	124,814	219,940	175,121	299,825	
13,470	358,155	362,508	650	549	13,470	15,778	16,327	
9,070	254,623	262,918	440	419	9,070	9,392	9,811	
8,580	257,600	265,105	110	86	8,580	8,308	8,394	
8,020	252,244	264,499	190	157	7,910	7,049	7,205	
6,630	222,791	232,293	110	85	6,530	5,089	5,167	
5,490	197,708	202,963	90	94	5,410	3,692	3,782	
2,800	105,874	109,904			2,800	1,625	1,625	
4,200	163,907	171,702	190	152	4,010	2,006	2,089	
2,270	87,975	97,118			2,270	840	840	
3,180	128,122	142,542			3,180	910	910	
2,080	93,144	97,787			2,080	357	357	
2,080	99,481	101,923			2,080	174	174	
530	18,847	28,366			530	65	65	
288,560	5,305,897	5,420,136	144,940	126,356	287,840	230,406	356,571	
1,530		1,172	600	512	1,530	1,540	2,051	
10,810	9,406	31,148	8,230	7,277	10,710	7,598	14,875	
6,740	25,617	48,593	4,320	3,682	6,740	5,572	9,254	
30,720	247,720	275,766	21,860	18,499	30,700	23,851	42,342	
78,380	971,271	984,524	64,310	56,341	78,380	52,209	108,450	
58,960	1,012,338	1,028,298	36,600	32,236	58,960	47,120	79,356	
31,020	693,148	698,551	6,610	5,698	30,910	33,847	39,544	
5,400	137,349	137,349	760	665	5,400	6,182	6,847	
223,550	3,096,848	3,205,401	143,280	124,910	223,320	177,919	302,719	
7,580	201,087	205,214	550	452	7,580	8,649	9,101	
5,790	158,837	158,837	100	97	5,790	6,801	6,898	
4,860	138,651	139,152	220	239	4,860	5,144	5,383	
3,870	114,433	114,433	110	86	3,870	3,924	4,009	
4,840	147,751	147,751	100	83	4,840	4,752	4,835	
3,460	108,931	109,604			3,460	3,243	3,243	
3,780	122,989	122,989	80	63	3,780	3,466	3,530	
3,750	125,395	125,774	120	94	3,640	2,996	3,089	
3,010	103,619	103,619			3,010	2,408	2,408	
7,560	273,626	273,626	110	85	7,450	5,276	5,355	
3,770	146,426	146,433	90	94	3,680	2,146	2,235	
7,350	309,896	309,896	190	152	7,160	2,923	3,006	
5,080	241,050	241,050			5,080	735	735	
300	16,356	16,356			300	23	23	
288,560	5,305,897	5,420,136	144,940	126,356	287,840	230,406	356,571	

Les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Total du crédit d'impôt pour enfants alloué = Versement anticipé du crédit d'impôt pour enfants + remboursement du crédit d'impôt pour enfants - versement anticipé du crédit d'impôt pour enfants à rembourser.

Basic Table 13 (continued)

Child Tax Credit by Marital Status, Number of Eligible Children, and Family and Filer Net Income Class

1992 Taxation year (all money figures in thousands of dollars)

Net income class	Not married - Non mari��e							
	With three or more eligible children Ayant trois enfants admissibles ou plus							
	Number Nombre	Total filer net income Total du revenu net du d��clarant	Total family net income Total du revenu net de la famille	Child tax credit prepayment (CTC) Versement anticip�� du cr��dit d'imp��t pour enfants (CIE)		Refundable child tax credit Remboursement du cr��dit d'imp��t pour enfants		Total CTC allowed(1) Total, CIE allou��(1)
	Number Nombre			Number Nombre	Amount Montant	Number Nombre	Amount Montant	
Family		\$	\$		\$		\$	\$
Loss and nil	890			290	403	890	1,594	1,997
\$1 to 2,000	5,880	7,968	7,968	5,120	7,368	5,880	6,103	13,395
2,000 to 3,000	1,700	3,765	3,973	1,490	3,074	1,700	2,279	5,352
3,000 to 4,000	650	2,183	2,183	540	873	650	713	1,586
4,000 to 5,000	870	3,977	3,977	410	868	870	1,519	2,387
5,000 to 6,000	1,110	6,169	6,169	870	1,301	1,110	1,141	2,442
6,000 to 7,000	1,000	6,610	6,610	830	1,221	1,000	1,111	2,332
7,000 to 8,000	1,400	10,448	10,448	940	1,248	1,400	2,016	3,264
8,000 to 9,000	1,850	15,799	15,799	1,210	1,595	1,850	2,382	3,976
9,000 to 10,000	3,210	30,575	30,575	2,970	4,226	3,210	2,980	7,206
10,000 to 11,000	3,840	40,387	40,387	2,910	4,212	3,840	4,424	8,636
11,000 to 12,000	4,350	49,765	49,950	4,050	5,507	4,350	4,149	9,656
12,000 to 13,000	7,180	89,355	89,355	6,380	8,639	7,180	7,044	15,683
13,000 to 14,000	6,130	82,396	82,396	5,510	7,385	6,130	6,454	13,840
14,000 to 15,000	5,190	75,219	75,405	4,560	6,512	5,190	5,348	11,861
15,000 to 16,000	6,170	95,413	95,413	5,450	7,567	6,170	6,273	13,840
16,000 to 17,000	5,250	84,956	86,385	4,550	6,243	5,250	5,207	11,450
17,000 to 18,000	5,600	98,125	98,125	4,670	7,128	5,600	6,126	13,253
18,000 to 19,000	5,060	93,660	93,660	4,250	6,226	5,060	5,339	11,565
19,000 to 20,000	4,090	79,761	79,761	3,750	5,319	4,090	3,638	8,957
20,000 to 21,000	3,830	75,398	78,239	3,160	4,924	3,830	3,973	8,896
21,000 to 22,000	4,820	102,627	103,724	3,680	5,980	4,820	5,393	11,373
22,000 to 23,000	3,740	82,317	83,977	2,950	4,587	3,740	4,499	9,086
23,000 to 24,000	2,310	54,343	54,343	1,820	2,671	2,310	2,519	5,190
24,000 to 25,000	2,440	59,718	59,718	1,400	2,073	2,440	3,625	5,698
25,000 to 26,000	1,560	37,517	39,824	760	1,131	1,560	2,269	3,401
Under 26,000	90,120	1,288,452	1,298,364	74,520	108,282	90,120	98,117	206,324
26,000 to 28,000	3,600	89,015	97,156	2,020	3,012	3,600	4,854	7,866
28,000 to 30,000	1,830	50,524	52,536	920	1,308	1,830	2,533	3,841
30,000 to 32,000	1,990	59,348	61,625	930	1,209	1,990	2,019	3,228
32,000 to 34,000	1,880	58,089	61,586	160	195	1,880	2,683	2,877
34,000 to 36,000	1,910	63,717	66,652	260	352	1,910	2,703	3,055
36,000 to 38,000	2,080	73,640	76,780	110	180	1,970	2,759	2,939
38,000 to 40,000	1,390	51,556	54,290	110	130	1,280	1,592	1,716
40,000 to 42,000	1,090	40,457	45,076			1,090	1,373	1,373
42,000 to 44,000	1,120	35,314	48,442	110	126	1,020	1,589	1,691
44,000 to 46,000	970	37,476	43,937			970	1,099	1,099
46,000 to 48,000	450	21,169	21,402	110	161	350	288	417
48,000 to 50,000	470	15,759	23,257			470	463	463
50,000 and over	2,610	119,599	143,657	230	275	2,380	1,756	1,877
Total	111,520	2,004,115	2,094,760	79,470	115,229	110,860	123,828	238,765
Filer								
Loss and nil	1,200		6,883	500	698	1,200	2,037	2,735
\$1 to 2,000	6,320	8,470	23,774	5,120	7,368	6,320	6,730	14,023
2,000 to 5,000	3,560	11,484	22,270	2,440	4,785	3,560	5,488	10,273
5,000 to 10,000	9,390	75,834	92,992	7,200	10,188	9,390	10,571	20,759
10,000 to 15,000	26,900	339,746	347,839	23,400	32,268	26,900	27,645	59,914
15,000 to 20,000	26,490	458,440	473,591	22,550	32,343	26,490	26,821	59,164
20,000 to 25,000	17,000	377,398	381,440	12,650	19,682	17,000	20,034	39,716
25,000 to 26,000	1,550	39,540	42,755	760	1,131	1,550	2,142	3,273
Under 26,000	92,390	1,310,912	1,391,545	74,630	108,464	92,390	101,467	209,856
26,000 to 27,000	1,420	37,743	37,743	870	1,222	1,420	1,690	2,912
27,000 to 28,000	2,300	63,219	72,964	1,140	1,780	2,300	2,481	4,261
28,000 to 29,000	1,420	40,447	40,447	710	968	1,420	2,053	3,021
29,000 to 30,000	320	9,254	9,254	210	340	320	309	648
30,000 to 31,000	1,010	30,771	30,771	370	477	1,010	1,160	1,637
31,000 to 32,000	880	27,623	27,623	450	559	880	797	1,356
32,000 to 33,000	1,150	37,292	37,292			1,150	1,749	1,749
33,000 to 34,000	610	20,606	20,606	160	195	610	762	957
34,000 to 35,000	1,010	34,722	34,722	260	352	1,010	1,243	1,596
35,000 to 37,500	2,230	81,088	81,088	110	180	2,120	3,213	3,392
37,500 to 40,000	1,640	63,742	63,975	110	130	1,530	1,948	2,072
40,000 to 45,000	1,970	83,239	83,239	110	126	1,860	2,407	2,509
45,000 to 50,000	1,250	58,639	58,639	110	161	1,150	1,092	1,221
50,000 and over	1,930	104,817	104,851	230	275	1,700	1,458	1,578
Total	111,520	2,004,115	2,094,760	79,470	115,229	110,860	123,828	238,765

Note: See pages 24 to 40 for a table description; and page 10 for list of unpublished tables.

(1) Total child tax credit allowed = Child tax credit prepayment + refundable child tax credit - Recovery of child tax credit overpayment.

Crédit d'impôt pour enfants selon l'état civil, le nombre d'enfants admissibles et le palier de revenu net de la famille et du déclarant

Année d'imposition 1992 (en milliers de dollars)

Not married - Non marié(e)								Palier de revenu net
Total Total								
Number Nombre	Total filer net income Total du revenu net du déclarant	Total family net income Total du revenu net de la famille	Child tax credit (CTC) prepayment Versement anticipé du crédit d'impôt pour enfants (CIE)		Refundable child tax credit Remboursement du crédit d'impôt pour enfants		Total CTC allowed(1) Total, CIE alloué(1)	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant		
	\$	\$		\$		\$		
5,110			2,270	1,510	5,110	4,256	5,766	Famille
32,780	27,557	27,607	23,820	19,528	32,590	20,361	39,798	Perte et néant
6,690	16,303	16,511	4,320	4,635	6,690	5,050	9,685	\$1 à 2,000
8,910	31,058	31,380	5,000	3,327	8,910	5,583	8,909	2,000 à 3,000
8,660	39,468	39,468	5,310	4,113	8,660	5,774	9,887	3,000 à 4,000
13,240	73,344	73,765	8,870	6,323	13,240	7,667	13,982	4,000 à 5,000
15,310	100,434	100,434	9,100	5,781	15,300	9,567	15,348	5,000 à 6,000
19,780	148,009	148,424	13,000	8,105	19,600	11,536	19,607	6,000 à 7,000
29,940	254,455	255,598	21,820	13,094	29,820	14,961	28,017	7,000 à 8,000
41,590	397,269	397,269	33,450	21,611	41,580	19,936	41,454	8,000 à 9,000
51,700	539,986	542,669	42,660	27,511	51,270	24,760	52,124	9,000 à 10,000
49,980	574,088	576,115	41,100	29,601	49,740	25,357	54,829	10,000 à 11,000
48,020	599,083	599,575	38,340	29,764	48,010	26,736	56,498	11,000 à 12,000
43,750	587,858	589,329	34,150	25,836	43,510	24,749	50,523	12,000 à 13,000
42,230	608,025	611,714	32,110	23,375	42,220	22,580	45,953	13,000 à 14,000
37,430	576,323	580,277	27,080	22,078	37,310	22,958	45,011	14,000 à 15,000
36,000	585,248	593,040	25,390	19,441	36,000	21,934	41,362	15,000 à 16,000
33,980	584,821	593,749	21,520	19,205	33,870	23,616	42,800	16,000 à 17,000
27,170	496,762	501,862	14,280	12,414	27,170	19,643	32,057	17,000 à 18,000
22,060	426,325	429,779	9,910	9,342	22,050	15,877	25,217	18,000 à 19,000
21,290	433,768	436,630	7,510	7,822	21,190	16,669	24,491	19,000 à 20,000
22,780	484,091	490,595	7,580	8,282	22,780	19,097	27,379	20,000 à 21,000
19,460	436,493	438,153	5,010	5,875	19,460	17,265	23,140	21,000 à 22,000
17,070	398,590	401,658	3,970	4,139	17,070	14,082	18,221	22,000 à 23,000
17,890	435,877	437,863	3,480	3,332	17,880	15,380	18,712	23,000 à 24,000
17,070	426,241	434,843	2,640	2,376	17,070	14,585	16,961	24,000 à 25,000
689,870	9,281,473	9,348,303	443,680	338,423	688,090	429,978	767,732	25,000 à 26,000
								Moins de 26,000
36,890	971,181	995,290	4,300	4,279	36,890	31,300	35,579	26,000 à 28,000
29,930	846,246	866,873	1,750	1,883	29,930	20,695	22,578	28,000 à 30,000
26,370	800,524	814,277	1,850	1,638	25,590	15,862	17,453	30,000 à 32,000
21,370	681,325	704,547	660	473	20,950	12,638	13,070	32,000 à 34,000
17,420	576,438	609,015	370	437	17,310	9,308	9,740	34,000 à 36,000
15,450	554,378	570,977	370	365	15,080	7,073	7,379	36,000 à 38,000
4,570	172,140	178,904	110	130	4,460	3,267	3,391	38,000 à 40,000
5,730	216,470	234,699	190	152	5,540	3,402	3,485	40,000 à 42,000
3,500	127,868	150,139	110	126	3,390	2,430	2,532	42,000 à 44,000
4,150	165,598	186,479			4,150	2,010	2,010	44,000 à 46,000
2,530	114,313	119,189	110	161	2,430	645	774	46,000 à 48,000
2,550	115,240	125,180			2,550	637	637	48,000 à 50,000
3,140	138,446	172,023	230	275	2,910	1,821	1,942	50,000 et plus
863,460	14,761,642	15,075,895	453,710	348,343	859,270	541,066	888,301	Total
6,370		27,767	2,890	2,017	6,370	5,150	7,167	Déclarant
35,130	29,669	88,087	24,580	19,995	34,950	21,974	41,879	Perte et néant
26,270	94,361	144,716	15,030	12,255	26,260	18,576	30,832	\$1 à 2,000
123,220	1,000,829	1,070,820	87,400	56,169	122,910	66,352	122,346	2,000 à 5,000
236,890	2,934,072	2,974,601	187,920	135,937	235,960	125,233	260,828	5,000 à 10,000
155,780	2,682,831	2,716,230	97,080	81,557	155,530	103,635	185,130	10,000 à 15,000
98,110	2,197,032	2,208,890	26,720	28,619	98,010	82,251	110,869	15,000 à 20,000
16,550	421,539	424,754	2,510	2,268	16,550	14,026	16,294	20,000 à 25,000
698,320	9,360,331	9,655,865	444,130	338,818	696,540	437,198	775,346	25,000 à 26,000
								Moins de 26,000
18,450	489,161	494,149	2,250	2,040	18,450	15,622	17,662	26,000 à 27,000
18,040	495,479	505,397	1,840	2,113	18,040	14,417	16,531	27,000 à 28,000
15,620	445,606	446,107	1,170	1,305	15,620	11,607	12,911	28,000 à 29,000
13,200	389,599	389,599	460	485	13,200	8,180	8,665	29,000 à 30,000
15,040	458,341	458,341	1,060	796	14,470	9,273	10,052	30,000 à 31,000
10,920	343,590	345,454	670	667	10,720	6,152	6,789	31,000 à 32,000
11,230	365,242	366,038	380	183	10,930	6,939	7,083	32,000 à 33,000
9,270	310,512	310,892	280	290	9,150	4,856	5,144	33,000 à 34,000
8,680	298,941	298,941	260	352	8,680	4,491	4,844	34,000 à 35,000
19,170	695,342	695,342	220	265	18,950	9,500	9,759	35,000 à 37,500
7,310	282,368	282,608	360	316	6,950	4,181	4,432	37,500 à 40,000
9,640	406,266	406,266	300	279	9,340	5,342	5,527	40,000 à 45,000
6,340	299,689	299,689	110	161	6,230	1,826	1,955	45,000 à 50,000
2,230	121,173	121,207	230	275	2,000	1,481	1,602	50,000 et plus
863,460	14,761,642	15,075,895	453,710	348,343	859,270	541,066	888,301	Total

Les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Total du crédit d'impôt pour enfants alloué = Versement anticipé du crédit d'impôt pour enfants + remboursement du crédit d'impôt pour enfants - versement anticipé du crédit d'impôt pour enfants à rembourser.

Basic Table 13 (continued)

Child Tax Credit by Marital Status, Number of Eligible Children, and Family and Filer Net Income Class

1992 Taxation year (all money figures in thousands of dollars)

Net income class	Married - Marié(e)							
	With one eligible child Ayant un enfant admissible							
	Number Nombre	Total filer net income Total du revenu net du déclarant	Total family net income Total du revenu net de la famille	Child tax credit (CTC) prepayment Versement anticipé du crédit d'impôt pour enfants (CIE)		Refundable child tax credit Remboursement du crédit d'impôt pour enfants		Total CTC allowed(1) Total, CIE alloué(1)
				Number Nombre	Amount Montant	Number Nombre	Amount Montant	
Family		\$	\$		\$		\$	\$
Loss and nil	8,670			1,490	630	8,670	5,118	5,512
\$1 to 2,000	12,960	6,335	8,755	5,750	2,619	12,960	6,287	8,500
2,000 to 3,000	2,690	4,335	6,702	1,460	619	2,690	1,200	1,725
3,000 to 4,000	2,670	8,111	9,312	1,140	616	2,560	1,331	1,899
4,000 to 5,000	3,780	10,606	16,819	1,210	547	3,780	2,095	2,465
5,000 to 6,000	3,270	11,321	17,917	1,870	867	3,270	1,371	2,188
6,000 to 7,000	3,610	12,517	23,384	1,970	950	3,580	1,628	2,516
7,000 to 8,000	6,580	31,280	49,726	3,550	1,659	6,580	3,081	4,551
8,000 to 9,000	4,730	22,946	39,807	2,490	1,172	4,730	2,320	3,415
9,000 to 10,000	6,840	39,028	64,662	4,520	2,047	6,840	2,688	4,414
10,000 to 11,000	7,580	48,314	79,918	3,970	1,760	7,580	3,580	5,242
11,000 to 12,000	8,730	49,350	100,841	4,610	2,203	8,730	3,962	6,113
12,000 to 13,000	13,160	78,559	163,675	8,040	3,610	13,120	5,386	8,791
13,000 to 14,000	12,340	78,398	165,783	5,370	2,360	12,340	5,986	8,277
14,000 to 15,000	9,870	71,928	143,119	5,210	2,291	9,870	4,352	6,545
15,000 to 16,000	9,140	61,921	141,772	3,490	1,619	9,140	4,776	6,350
16,000 to 17,000	10,460	80,387	172,867	3,960	1,798	10,460	5,379	6,991
17,000 to 18,000	9,970	63,833	174,777	4,060	1,858	9,960	5,068	6,738
18,000 to 19,000	11,380	82,976	210,264	2,990	1,427	11,380	6,689	8,116
19,000 to 20,000	13,570	97,791	264,555	3,550	1,633	13,570	7,762	9,324
20,000 to 21,000	11,340	105,709	232,947	1,950	918	11,340	6,722	7,595
21,000 to 22,000	10,020	87,568	215,283	1,810	831	10,020	5,992	6,822
22,000 to 23,000	12,160	118,984	273,043	1,710	760	12,160	7,535	8,295
23,000 to 24,000	14,260	132,330	335,276	1,470	674	14,260	9,095	9,768
24,000 to 25,000	12,260	127,785	300,215	1,100	525	12,260	7,992	8,432
25,000 to 26,000	13,710	140,886	349,369	1,890	937	13,710	8,541	9,434
Under 26,000	235,740	1,573,199	3,560,791	80,600	36,929	235,550	125,937	160,018
26,000 to 28,000	27,560	276,343	743,182	2,300	1,040	27,560	16,688	17,685
28,000 to 30,000	28,670	307,856	831,418	2,370	1,136	28,670	14,244	15,360
30,000 to 32,000	28,250	294,448	876,112	870	459	28,250	11,840	12,298
32,000 to 34,000	24,490	289,970	808,825			24,490	8,053	8,053
34,000 to 36,000	30,530	387,651	1,070,838			30,530	7,012	7,012
36,000 to 38,000	23,580	295,007	871,049			23,580	3,310	3,310
38,000 to 40,000	10,430	120,735	407,306			10,430	1,592	1,592
40,000 to 42,000	10,420	106,305	425,323			10,420	715	715
42,000 to 44,000	950	12,229	39,783			950	4	4
44,000 to 46,000								
46,000 to 48,000								
48,000 to 50,000								
50,000 and over								
Total	420,620	3,663,743	9,634,627	86,130	39,564	420,430	189,395	226,048
Filer								
Loss and nil	73,310		1,420,878	16,110	7,340	73,310	35,425	42,529
\$1 to 2,000	53,540	40,180	973,515	14,210	6,514	53,540	25,111	31,219
2,000 to 5,000	44,620	158,893	905,108	11,170	5,238	44,520	21,557	26,477
5,000 to 10,000	92,830	688,616	2,067,798	25,180	11,635	92,790	41,774	52,710
10,000 to 15,000	69,430	863,333	1,750,327	12,300	5,581	69,390	29,834	34,891
15,000 to 20,000	39,400	677,381	1,085,128	5,220	2,386	39,400	16,428	18,323
20,000 to 25,000	23,650	526,581	672,697	1,260	532	23,650	10,448	10,850
25,000 to 26,000	4,270	108,659	125,475	110	45	4,270	2,058	2,058
Under 26,000	401,050	3,063,643	9,000,925	85,560	39,271	400,860	182,635	219,058
26,000 to 27,000	2,500	66,042	73,519	140	57	2,500	1,103	1,117
27,000 to 28,000	3,390	93,049	104,495	220	119	3,390	1,387	1,506
28,000 to 29,000	1,890	53,923	56,866			1,890	864	864
29,000 to 30,000	2,580	76,205	79,321	210	116	2,580	1,046	1,143
30,000 to 31,000	1,130	34,597	36,718			1,130	415	415
31,000 to 32,000	1,650	52,081	53,176			1,650	604	604
32,000 to 33,000	1,400	45,660	48,219			1,400	398	398
33,000 to 34,000	880	29,562	30,357			880	179	179
34,000 to 35,000	1,160	39,979	41,102			1,160	269	269
35,000 to 37,500	2,550	92,023	92,923			2,550	463	463
37,500 to 40,000	240	9,023	9,023			240	20	20
40,000 to 45,000	200	7,955	7,982			200	14	14
45,000 to 50,000								
50,000 and over								
Total	420,620	3,663,743	9,634,627	86,130	39,564	420,430	189,395	226,048

Note: See pages 24 to 40 for a table description; and page 10 for list of unpublished tables.

(1) Total child tax credit allowed = Child tax credit prepayment + refundable child tax credit - Recovery of child tax credit overpayment.

Tableau de base 13 (suite)

Crédit d'impôt pour enfants selon l'état civil, le nombre d'enfants admissibles et le palier de revenu net de la famille et du déclarant

Année d'imposition 1992 (en milliers de dollars)

Married - Marié(e)								Palier de revenu net
With two eligible children Ayant deux enfants admissibles								
Number Nombre	Total filer net income Total du revenu net du déclarant	Total family net income Total du revenu net de la famille	Child tax credit (CTC) prepayment Versement anticipé du crédit d'impôt pour enfants (CIE)		Refundable child tax credit Remboursement du crédit d'impôt pour enfants		Total CTC allowed(1) Total, CIE alloué(1)	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant		
	\$	\$		\$		\$		
6,450			1,990	1,864	6,340	6,959	8,539	Famille
9,240	6,302	8,243	5,160	4,431	9,040	8,222	12,473	Perte et néant
2,900	5,104	7,211	1,590	1,300	2,900	2,707	3,791	\$1 à 2,000
2,070	4,029	7,285	880	693	2,070	2,108	2,789	2,000 à 3,000
3,300	8,029	14,896	1,870	1,581	3,300	2,868	4,280	3,000 à 4,000
2,680	8,816	15,088	1,190	1,023	2,680	2,749	3,709	4,000 à 5,000
3,710	15,203	24,663	2,160	1,805	3,710	3,253	4,846	5,000 à 6,000
3,940	14,082	29,720	2,440	2,105	3,940	3,251	5,294	6,000 à 7,000
4,200	16,167	35,494	2,500	2,114	4,200	3,664	5,655	7,000 à 8,000
4,850	29,825	46,237	2,900	2,423	4,850	4,103	6,473	8,000 à 9,000
7,390	31,278	77,857	5,390	4,747	7,390	5,550	10,297	9,000 à 10,000
7,750	45,711	89,299	4,610	4,003	7,750	6,362	10,358	10,000 à 11,000
9,010	46,746	113,104	6,280	5,186	9,010	6,959	11,906	11,000 à 12,000
13,290	86,149	180,301	8,940	8,019	13,290	10,164	18,111	12,000 à 13,000
11,320	72,133	163,441	5,310	4,549	11,320	11,019	15,468	13,000 à 14,000
10,640	74,983	164,969	5,240	4,551	10,640	9,929	14,415	14,000 à 15,000
9,250	56,172	153,027	4,230	3,404	9,250	8,940	12,278	15,000 à 16,000
11,160	86,357	195,237	5,350	4,914	11,160	10,317	14,955	16,000 à 17,000
11,530	78,971	213,421	4,300	3,834	11,530	12,197	16,031	17,000 à 18,000
12,170	86,749	237,819	3,230	2,820	12,170	14,158	16,978	18,000 à 19,000
14,300	130,220	292,971	4,230	3,837	14,300	15,679	19,365	19,000 à 20,000
13,090	109,984	281,642	2,640	2,211	13,090	15,720	17,909	20,000 à 21,000
16,210	132,381	364,849	2,680	2,267	16,210	19,821	22,026	21,000 à 22,000
13,100	102,862	308,032	2,050	1,913	13,100	16,262	18,125	22,000 à 23,000
13,980	142,003	342,606	1,950	1,505	13,980	17,169	18,607	23,000 à 24,000
14,470	116,656	369,496	1,180	1,021	14,470	18,934	19,869	24,000 à 25,000
232,000	1,506,911	3,736,910	90,290	78,117	231,700	239,065	314,546	25,000 à 26,000
								Moins de 26,000
32,990	308,707	891,564	2,600	2,280	32,990	41,078	43,221	26,000 à 28,000
30,890	294,370	895,089	1,710	1,405	30,890	36,033	37,294	28,000 à 30,000
32,730	300,084	1,014,422	1,350	1,238	32,730	35,811	37,049	30,000 à 32,000
37,430	297,088	1,236,119	1,090	1,049	37,430	36,917	37,934	32,000 à 34,000
36,070	349,545	1,264,715	390	297	36,070	33,306	33,595	34,000 à 36,000
39,740	434,527	1,471,101	230	108	39,740	31,642	31,751	36,000 à 38,000
35,850	374,024	1,400,127	20	13	35,840	25,282	25,292	38,000 à 40,000
35,480	401,695	1,454,320	270	135	35,450	20,954	21,073	40,000 à 42,000
39,550	449,927	1,699,128	130	68	39,550	19,529	19,597	42,000 à 44,000
38,380	507,383	1,728,703	110	60	38,380	14,645	14,705	44,000 à 46,000
35,900	459,094	1,687,684			35,900	9,339	9,339	46,000 à 48,000
33,560	428,338	1,642,937			33,560	6,994	6,994	48,000 à 50,000
38,540	460,632	2,049,912			38,540	7,477	7,477	50,000 et plus
699,110	6,572,324	22,172,731	98,170	84,771	698,650	558,073	639,867	Total
132,080		3,758,929	23,570	20,744	131,970	117,907	138,366	Déclarant
97,430	73,519	2,809,854	16,720	14,612	97,230	84,258	98,690	Perte et néant
62,810	215,321	1,853,271	10,640	9,381	62,810	53,291	62,275	\$1 à 2,000
122,090	916,432	3,664,009	22,400	18,694	122,090	101,502	119,684	2,000 à 5,000
115,090	1,425,058	3,793,144	13,900	11,997	115,090	87,403	98,982	5,000 à 10,000
71,900	1,240,606	2,532,797	6,960	5,957	71,900	51,143	56,693	10,000 à 15,000
46,290	1,031,442	1,697,401	2,580	2,309	46,290	32,363	34,322	15,000 à 20,000
5,910	150,515	211,698	230	202	5,910	4,557	4,673	20,000 à 25,000
653,590	5,052,892	20,321,103	97,000	83,897	653,280	532,424	613,685	25,000 à 26,000
								Moins de 26,000
5,580	147,846	211,318	340	246	5,580	3,823	3,930	26,000 à 27,000
4,110	113,070	157,675			4,110	2,768	2,768	27,000 à 28,000
6,010	171,130	231,517	380	307	6,010	3,728	3,890	28,000 à 29,000
3,340	98,450	127,992	140	73	3,340	2,372	2,446	29,000 à 30,000
2,520	76,379	100,801			2,520	1,539	1,539	30,000 à 31,000
1,980	62,414	76,679	100	93	1,980	1,225	1,319	31,000 à 32,000
2,110	68,469	89,951	60	33	2,110	1,106	1,106	32,000 à 33,000
1,720	57,672	72,004			1,720	890	890	33,000 à 34,000
1,950	67,023	77,787			1,950	1,093	1,093	34,000 à 35,000
6,290	227,477	256,601	110	85	6,190	3,432	3,509	35,000 à 37,500
2,590	99,528	108,356	20	13	2,570	1,347	1,356	37,500 à 40,000
3,800	161,291	169,078	30	25	3,770	1,438	1,448	40,000 à 45,000
2,990	140,136	143,242			2,990	785	785	45,000 à 50,000
540	28,547	28,626			540	104	104	50,000 et plus
699,110	6,572,324	22,172,731	98,170	84,771	698,650	558,073	639,867	Total

Les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Total du crédit d'impôt pour enfants alloué = Versement anticipé du crédit d'impôt pour enfants + remboursement du crédit d'impôt pour enfants - versement anticipé du crédit d'impôt pour enfants à rembourser.

Basic Table 13 (continued)

Child Tax Credit by Marital Status, Number of Eligible Children, and Family and Filer Net Income Class

1992 Taxation year (all money figures in thousands of dollars)

Net income class	Married - Marié(e)							
	With three or more eligible children Ayant trois enfants admissibles ou plus							
	Number Nombre	Total filer net income Total du revenu net du déclarant	Total family net income Total du revenu net de la famille	Child tax credit (CTC) prepayment Versement anticipé du crédit d'impôt pour enfants (CIE)		Refundable child tax credit Remboursement du crédit d'impôt pour enfants		Total CTC allowed(1) Total, CIE alloué(1)
				Number Nombre	Amount Montant	Number Nombre	Amount Montant	
Family		\$	\$		\$		\$	\$
Loss and nil	3,050			1,420	2,048	3,050	4,844	6,824
\$1 to 2,000	6,830	6,076	8,265	5,320	7,301	6,830	7,599	14,565
2,000 to 3,000	3,060	4,281	7,508	2,340	4,372	3,060	3,966	8,302
3,000 to 4,000	1,820	3,265	6,464	1,370	2,392	1,820	2,486	4,817
4,000 to 5,000	950	3,540	4,256	660	1,015	950	1,076	2,089
5,000 to 6,000	1,510	5,657	8,340	1,000	1,629	1,510	1,767	3,314
6,000 to 7,000	1,230	5,251	8,043	990	1,529	1,230	1,265	2,735
7,000 to 8,000	2,240	9,541	16,965	1,600	2,541	2,240	3,044	5,455
8,000 to 9,000	1,970	5,395	16,816	1,660	2,223	1,970	1,919	4,064
9,000 to 10,000	2,390	11,856	22,722	2,030	3,178	2,390	2,606	5,629
10,000 to 11,000	4,150	19,107	43,219	3,470	4,726	4,150	4,108	8,803
11,000 to 12,000	3,990	17,707	45,760	3,550	5,343	3,990	3,827	9,148
12,000 to 13,000	4,410	25,853	54,846	3,320	4,745	4,410	4,881	9,626
13,000 to 14,000	6,150	31,094	83,204	5,260	7,360	6,150	6,362	13,722
14,000 to 15,000	9,850	72,117	142,697	8,060	12,416	9,850	10,574	22,785
15,000 to 16,000	8,970	63,293	138,529	7,540	11,816	8,970	9,735	21,524
16,000 to 17,000	6,480	35,417	107,204	5,290	8,121	6,480	7,630	15,667
17,000 to 18,000	6,950	56,960	121,118	5,360	8,255	6,950	7,848	15,877
18,000 to 19,000	6,790	40,349	125,177	4,890	7,607	6,790	8,466	16,074
19,000 to 20,000	8,530	58,408	166,292	5,690	8,719	8,530	11,002	19,643
20,000 to 21,000	7,920	55,745	161,907	5,650	8,567	7,920	9,479	18,046
21,000 to 22,000	6,490	35,619	139,642	4,680	7,128	6,490	8,115	15,243
22,000 to 23,000	7,320	54,984	165,024	4,660	7,236	7,320	9,439	16,663
23,000 to 24,000	8,340	56,980	195,817	5,080	8,235	8,340	11,933	19,965
24,000 to 25,000	8,520	64,176	208,063	3,880	5,483	8,520	13,935	19,417
25,000 to 26,000	8,780	64,803	224,041	3,750	5,248	8,780	14,980	20,211
Under 26,000	138,690	807,474	2,221,918	98,510	149,232	138,690	172,887	320,210
26,000 to 28,000	17,820	142,727	481,150	7,450	11,385	17,820	27,306	38,436
28,000 to 30,000	18,290	129,492	530,698	4,680	6,817	18,290	31,776	38,480
30,000 to 32,000	18,180	156,091	562,948	4,130	5,926	18,180	30,943	36,746
32,000 to 34,000	15,240	134,154	502,808	2,370	3,415	15,240	25,243	28,579
34,000 to 36,000	15,670	153,659	546,551	2,480	3,706	15,670	24,125	27,828
36,000 to 38,000	18,290	163,756	675,926	1,080	1,464	18,290	29,200	30,665
38,000 to 40,000	16,950	151,892	659,559	1,510	2,579	16,950	24,408	26,983
40,000 to 42,000	16,740	173,058	684,636	1,280	1,791	16,740	22,820	24,444
42,000 to 44,000	17,190	182,433	737,889	690	1,146	17,190	22,023	23,164
44,000 to 46,000	18,640	181,518	837,872	30	42	18,610	22,570	22,599
46,000 to 48,000	18,790	176,110	883,414			18,790	19,993	19,993
48,000 to 50,000	14,780	143,642	722,694	10	31	14,780	14,914	14,928
50,000 and over	101,820	1,394,699	5,914,368	110	130	101,820	65,419	65,549
Total	447,090	4,090,704	15,962,431	124,310	187,664	447,050	533,628	718,604
Filer								
Loss and nil	99,380		3,141,521	32,000	50,143	99,380	137,821	187,897
\$1 to 2,000	63,380	52,528	2,039,280	20,480	29,697	63,380	80,442	109,802
2,000 to 5,000	45,930	156,975	1,516,194	13,820	21,427	45,930	59,241	80,570
5,000 to 10,000	66,160	498,052	2,179,247	21,870	32,538	66,160	79,163	111,196
10,000 to 15,000	63,170	781,821	2,273,911	16,600	24,540	63,170	72,570	96,850
15,000 to 20,000	41,710	723,104	1,649,876	10,660	15,507	41,710	42,934	58,028
20,000 to 25,000	29,950	670,526	1,322,826	5,870	9,362	29,950	29,058	38,205
25,000 to 26,000	5,360	136,645	262,157	540	811	5,360	4,545	5,340
Under 26,000	415,040	3,019,652	14,385,011	121,840	184,026	415,040	505,772	687,889
26,000 to 27,000	3,830	101,379	172,198	580	946	3,830	3,845	4,779
27,000 to 28,000	3,540	97,115	178,321	530	699	3,540	2,385	2,842
28,000 to 29,000	2,320	65,917	116,790	140	164	2,320	1,929	2,093
29,000 to 30,000	3,050	89,908	154,318	140	177	3,050	2,733	2,797
30,000 to 31,000	2,570	78,423	116,473	270	382	2,570	2,765	3,053
31,000 to 32,000	3,470	109,072	161,030	260	310	3,470	3,850	4,130
32,000 to 33,000	1,330	43,053	63,821	180	370	1,330	1,088	1,380
33,000 to 34,000	860	29,005	46,733			860	591	591
34,000 to 35,000	1,630	56,162	72,510			1,630	1,627	1,627
35,000 to 37,500	2,290	82,312	112,004	10	18	2,290	2,376	2,390
37,500 to 40,000	1,310	50,957	68,603	20	44	1,310	909	949
40,000 to 45,000	3,190	132,944	160,426	340	499	3,150	2,229	2,544
45,000 to 50,000	1,270	59,643	72,249	10	31	1,270	732	746
50,000 and over	1,400	75,161	81,944			1,400	796	796
Total	447,090	4,090,704	15,962,431	124,310	187,664	447,050	533,628	718,604

Note: See pages 24 to 40 for a table description; and page 10 for list of unpublished tables.

(1) Total child tax credit allowed = Child tax credit prepayment + refundable child tax credit - Recovery of child tax credit overpayment.

Tableau de base 13 (suite)

Crédit d'impôt pour enfants selon l'état civil, le nombre d'enfants admissibles et le palier de revenu net de la famille et du déclarant

Année d'imposition 1992 (en milliers de dollars)

Married - Marié(e)								Palier de revenu net
Total Total								
Number Nombre	Total filer net income Total du revenu net du déclarant	Total family net income Total du revenu net de la famille	Child tax credit (CTC) prepayment Versement anticipé du crédit d'impôt pour enfants (CIE)		Refundable child tax credit Remboursement du crédit d'impôt pour enfants		Total CTC allowed(1) Total, CIE alloué(1)	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant		
	\$	\$		\$		\$		
18,160			4,890	4,542	18,050	16,921	20,876	Famille
29,040	18,714	25,263	16,230	14,351	28,840	22,109	35,538	Perte et néant
8,650	13,720	21,422	5,380	6,291	8,650	7,873	13,818	\$1 à 2,000
6,560	15,405	23,061	3,390	3,701	6,460	5,924	9,506	2,000 à 3,000
8,040	22,175	35,971	3,740	3,143	8,040	6,039	8,835	3,000 à 4,000
7,460	25,794	41,345	4,050	3,519	7,460	5,887	9,211	4,000 à 5,000
8,550	32,970	56,090	5,120	4,284	8,520	6,146	10,097	5,000 à 6,000
12,760	54,903	96,411	7,580	6,305	12,760	9,375	15,301	6,000 à 7,000
10,900	44,507	92,117	6,640	5,508	10,900	7,904	13,134	7,000 à 8,000
14,080	80,709	133,622	9,450	7,648	14,080	9,397	16,516	8,000 à 9,000
19,120	98,699	200,994	12,820	11,233	19,120	13,239	24,341	9,000 à 10,000
20,470	112,768	235,900	12,770	11,548	20,470	14,152	25,619	10,000 à 11,000
26,570	151,158	331,626	17,630	13,541	26,540	17,226	30,323	11,000 à 12,000
31,780	195,641	429,288	19,560	17,739	31,780	22,512	40,110	12,000 à 13,000
31,050	216,178	449,258	18,590	19,256	31,050	25,945	44,798	13,000 à 14,000
28,750	200,197	445,270	16,270	17,986	28,750	24,440	42,289	14,000 à 15,000
26,190	171,976	433,098	13,490	13,322	26,190	21,949	34,936	15,000 à 16,000
28,070	207,150	491,133	14,770	15,026	28,060	23,233	37,570	16,000 à 17,000
29,690	202,296	548,862	12,180	12,869	29,690	27,352	40,221	17,000 à 18,000
34,280	242,948	668,666	12,460	13,172	34,280	32,923	45,945	18,000 à 19,000
33,560	291,674	687,825	11,840	13,322	33,560	31,880	45,006	19,000 à 20,000
29,600	233,170	636,567	9,130	10,170	29,600	29,827	39,974	20,000 à 21,000
35,700	306,349	802,916	9,050	10,263	35,700	36,795	46,984	21,000 à 22,000
35,690	292,172	839,124	8,600	10,822	35,690	37,289	47,859	22,000 à 23,000
34,760	333,964	850,884	6,940	7,512	34,760	39,096	46,456	23,000 à 24,000
36,960	322,346	942,906	6,820	7,205	36,960	42,455	49,514	24,000 à 25,000
606,430	3,887,585	9,519,619	269,400	264,278	605,940	537,889	794,774	25,000 à 26,000
								Moins de 26,000
78,370	727,777	2,115,896	12,340	14,705	78,370	85,073	99,342	26,000 à 28,000
77,860	731,718	2,257,205	8,760	9,358	77,860	82,053	91,134	28,000 à 30,000
79,160	750,623	2,453,482	6,340	7,622	79,160	78,594	86,093	30,000 à 32,000
77,160	721,212	2,547,752	3,460	4,464	77,160	70,213	74,567	32,000 à 34,000
82,270	890,854	2,882,105	2,860	4,003	82,170	64,442	68,434	34,000 à 36,000
81,610	893,290	3,018,076	1,310	1,573	81,610	64,153	65,726	36,000 à 38,000
63,230	646,650	2,466,993	1,530	2,592	63,210	51,282	53,866	38,000 à 40,000
62,640	681,057	2,564,279	1,540	1,926	62,600	44,489	46,233	40,000 à 42,000
57,680	644,589	2,476,800	810	1,214	57,680	41,556	42,765	42,000 à 44,000
57,010	688,900	2,566,574	140	102	56,990	37,214	37,304	44,000 à 46,000
54,680	635,205	2,571,098			54,680	29,332	29,332	46,000 à 48,000
48,340	571,980	2,365,631	10	31	48,340	21,908	21,922	48,000 à 50,000
140,370	1,855,331	7,964,280	110	130	140,370	72,896	73,026	50,000 et plus
566,810	14,326,771	47,769,790	308,610	312,000	1,566,130	1,281,095	1,584,519	Total
								Déclarant
304,760		8,321,327	71,680	78,227	304,650	291,153	368,793	Perte et néant
214,350	166,227	5,822,648	51,410	50,823	214,150	189,810	239,711	\$1 à 2,000
153,360	531,188	4,274,573	35,630	36,046	153,260	134,089	169,322	2,000 à 5,000
281,080	2,103,101	7,911,053	69,460	62,867	281,040	222,439	283,591	5,000 à 10,000
247,690	3,070,212	7,817,383	42,800	42,119	247,650	189,806	230,724	10,000 à 15,000
153,020	2,641,091	5,267,800	22,850	23,850	153,010	110,504	133,044	15,000 à 20,000
99,880	2,228,550	3,692,924	9,700	12,203	99,880	71,870	83,376	20,000 à 25,000
15,540	395,820	599,330	880	1,058	15,540	11,160	12,071	25,000 à 26,000
469,670	11,136,188	43,707,040	304,390	307,193	1,469,180	1,220,831	1,520,631	Moins de 26,000
11,900	315,266	457,035	1,060	1,248	11,900	8,771	9,826	26,000 à 27,000
11,030	303,234	440,491	750	819	11,030	6,540	7,117	27,000 à 28,000
10,220	290,970	405,173	520	472	10,220	6,521	6,847	28,000 à 29,000
8,970	264,564	361,631	480	366	8,970	6,152	6,386	29,000 à 30,000
6,220	189,399	253,992	270	382	6,220	4,718	5,006	30,000 à 31,000
7,100	223,567	290,885	360	403	7,100	5,679	6,053	31,000 à 32,000
4,840	157,182	201,991	240	403	4,840	2,592	2,884	32,000 à 33,000
3,470	116,240	149,094			3,470	1,659	1,659	33,000 à 34,000
4,740	163,164	191,399			4,740	2,988	2,988	34,000 à 35,000
11,140	401,812	461,528	120	103	11,030	6,270	6,362	35,000 à 37,500
4,140	159,509	185,983	40	57	4,120	2,276	2,325	37,500 à 40,000
7,180	302,189	337,486	370	524	7,120	3,682	4,007	40,000 à 45,000
4,260	199,780	215,491	10	31	4,260	1,517	1,531	45,000 à 50,000
1,940	103,708	110,570			1,940	900	900	50,000 et plus
566,810	14,326,771	47,769,790	308,610	312,000	1,566,130	1,281,095	1,584,519	Total

Les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Total du crédit d'impôt pour enfants alloué = Versement anticipé du crédit d'impôt pour enfants + remboursement du crédit d'impôt pour enfants - versement anticipé du crédit d'impôt pour enfants à rembourser.

Basic Table 13 (continued)

Child Tax Credit by Marital Status, Number of Eligible Children, and Family and Filer Net Income Class

1992 Taxation year (all money figures in thousands of dollars)

Net income class	Grand total - Total global							
	With one eligible child Ayant un enfant admissible							
	Number Nombre	Total filer net income Total du revenu net du déclarant	Total family net income Total du revenu net de la famille	Child tax credit (CTC) prepayment Versement anticipé du crédit d'impôt pour enfants (CIE)		Refundable child tax credit Remboursement du crédit d'impôt pour enfants		Total CTC allowed(1) Total, CIE alloué(1)
				Number Nombre	Amount Montant	Number Nombre	Amount Montant	
Family		\$	\$		\$		\$	
Loss and nil	11,470			2,970	1,284	11,470	6,357	7,405
\$ 1 to 2,000	29,760	17,075	19,543	16,440	7,709	29,690	13,463	20,751
2,000 to 3,000	6,470	13,760	16,128	3,450	1,547	6,470	2,985	4,438
3,000 to 4,000	8,670	29,001	30,522	4,210	1,951	8,570	4,215	6,119
4,000 to 5,000	9,110	34,787	40,999	4,090	1,929	9,110	4,593	6,346
5,000 to 6,000	11,600	57,159	64,177	6,520	3,085	11,600	5,216	8,251
6,000 to 7,000	13,480	77,154	88,021	8,410	3,916	13,450	5,649	9,502
7,000 to 8,000	19,930	130,735	149,596	11,460	5,272	19,760	8,875	13,924
8,000 to 9,000	27,020	212,368	230,372	18,820	8,957	26,910	10,651	19,494
9,000 to 10,000	34,870	306,364	331,998	27,200	12,775	34,860	11,962	24,322
10,000 to 11,000	41,830	405,830	438,967	32,660	15,553	41,400	14,397	29,704
11,000 to 12,000	34,890	348,862	402,195	25,210	11,805	34,650	12,703	24,407
12,000 to 13,000	35,910	363,161	448,277	24,700	11,263	35,870	13,347	24,403
13,000 to 14,000	34,900	380,839	469,634	21,940	10,386	34,660	13,970	24,245
14,000 to 15,000	35,200	435,992	510,521	23,330	10,747	35,190	13,828	24,474
15,000 to 16,000	26,790	332,954	415,163	14,450	6,743	26,670	11,847	18,521
16,000 to 17,000	27,210	349,775	448,619	15,050	6,625	27,210	11,523	17,949
17,000 to 18,000	23,450	293,543	410,294	11,320	5,142	23,330	10,771	15,704
18,000 to 19,000	24,290	316,234	448,585	8,900	4,050	24,290	12,645	16,694
19,000 to 20,000	24,400	308,826	475,815	6,700	2,971	24,390	13,324	16,222
20,000 to 21,000	21,890	322,565	449,803	4,130	1,852	21,890	12,622	14,429
21,000 to 22,000	20,870	315,564	448,686	4,450	2,027	20,870	11,663	13,689
22,000 to 23,000	21,780	335,327	489,386	2,780	1,199	21,780	13,143	14,342
23,000 to 24,000	23,210	341,795	546,201	2,270	1,043	23,210	14,341	15,384
24,000 to 25,000	22,690	382,767	555,811	2,250	1,015	22,690	14,133	15,064
25,000 to 26,000	23,590	388,359	600,909	2,890	1,408	23,590	14,453	15,817
Under 26,000	615,320	6,500,796	8,530,223	306,610	142,256	613,580	282,677	421,601
26,000 to 28,000	47,390	800,354	1,278,807	3,930	1,759	47,390	27,355	29,071
28,000 to 30,000	47,700	848,956	1,382,836	2,760	1,293	47,700	23,014	24,287
30,000 to 32,000	44,040	778,023	1,363,659	1,680	802	43,260	17,374	18,129
32,000 to 34,000	35,960	660,963	1,187,287	300	121	35,660	10,960	11,041
34,000 to 36,000	39,410	677,581	1,380,909			39,410	8,529	8,529
36,000 to 38,000	31,460	578,037	1,162,283	170	91	31,290	3,932	3,969
38,000 to 40,000	10,810	135,445	422,016			10,810	1,642	1,642
40,000 to 42,000	10,860	118,410	443,243			10,860	739	739
42,000 to 44,000	1,050	16,808	44,361			1,050	5	5
44,000 to 46,000								
46,000 to 48,000								
48,000 to 50,000								
50,000 and over								
Total	883,990	11,115,373	17,195,626	315,440	146,323	881,010	376,226	519,013
Filer								
Loss and nil	76,950		1,440,591	17,900	8,148	76,950	36,999	44,910
\$ 1 to 2,000	71,540	51,973	1,006,679	25,430	11,864	71,470	32,757	44,200
2,000 to 5,000	60,590	216,153	978,961	19,440	9,027	60,490	29,073	37,781
5,000 to 10,000	175,950	1,365,891	2,769,859	83,530	39,117	175,620	73,704	111,956
10,000 to 15,000	201,050	2,486,387	3,392,566	112,510	52,909	200,080	75,213	127,356
15,000 to 20,000	109,730	1,889,433	2,299,469	43,150	19,363	109,480	46,122	64,934
20,000 to 25,000	73,740	1,653,068	1,801,595	8,720	3,771	73,740	38,818	42,459
25,000 to 26,000	13,880	353,310	370,126	1,100	516	13,880	7,760	8,231
Under 26,000	783,430	8,016,215	14,059,844	311,780	144,714	781,690	340,447	481,828
26,000 to 27,000	11,940	316,372	324,710	970	423	11,940	6,385	6,765
27,000 to 28,000	13,330	366,472	378,091	810	356	13,330	6,522	6,878
28,000 to 29,000	11,250	320,431	323,374	250	98	11,250	5,274	5,372
29,000 to 30,000	11,590	342,118	345,234	360	176	11,590	4,994	5,150
30,000 to 31,000	10,320	314,415	316,537	590	236	9,750	3,775	3,994
31,000 to 32,000	8,230	259,117	261,403	230	107	8,020	2,716	2,794
32,000 to 33,000	7,710	250,621	253,976	300	119	7,410	2,122	2,202
33,000 to 34,000	5,790	194,074	194,868			5,790	1,276	1,277
34,000 to 35,000	5,810	200,580	201,703			5,810	1,108	1,108
35,000 to 37,500	11,940	432,651	433,551			11,940	1,473	1,473
37,500 to 40,000	2,140	81,223	81,223	170	91	1,970	107	145
40,000 to 45,000	510	21,086	21,113			510	27	27
45,000 to 50,000								
50,000 and over								
Total	883,990	11,115,373	17,195,626	315,440	146,323	881,010	376,226	519,013

Note: See pages 24 to 40 for a table description; and page 10 for list of unpublished tables.

(1) Total child tax credit allowed = Child tax credit prepayment + refundable child tax credit - Recovery of child tax credit overpayment.

Tableau de base 13 (suite)

Crédit d'impôt pour enfants selon l'état civil, le nombre d'enfants admissibles et le palier de revenu net de la famille et du déclarant

Année d'imposition 1992 (en milliers de dollars)

Grand total - Total global								Palier de revenu net
With two eligible children Ayant deux enfants admissibles								
Number Nombre	Total filer net income Total du revenu net du déclarant	Total family net income Total du revenu net de la famille	Child tax credit (CTC) prepayment Versement anticipé du crédit d'impôt pour enfants (CIE)		Refundable child tax credit Remboursement du crédit d'impôt pour enfants		Total CTC allowed(1) Total, CIE alloué(1)	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant		
	\$	\$		\$		\$		
7,870			2,480	2,317	7,760	8,382	10,415	Famille
19,340	15,152	17,094	13,170	11,500	19,030	15,304	26,624	Perte et néant
4,110	8,216	10,324	2,420	1,933	4,110	3,694	5,411	\$1 à 2,000
4,330	12,015	15,271	2,280	1,813	4,330	4,093	5,893	2,000 à 3,000
5,770	19,339	26,207	3,890	3,443	5,770	4,625	7,900	3,000 à 4,000
6,480	30,153	36,424	4,540	3,827	6,480	5,430	9,185	4,000 à 5,000
8,150	44,390	53,850	3,990	3,400	8,150	7,688	10,876	5,000 à 6,000
8,960	52,187	67,826	6,580	5,349	8,960	6,976	12,264	6,000 à 7,000
9,990	65,401	84,728	6,770	5,828	9,980	7,913	13,617	7,000 à 8,000
15,190	129,183	145,594	10,690	9,081	15,190	11,785	20,812	8,000 à 9,000
21,000	173,361	221,090	16,450	14,252	21,000	15,070	29,323	9,000 à 10,000
27,220	270,522	314,111	21,070	18,495	27,220	18,829	37,236	10,000 à 11,000
27,100	271,873	338,722	21,570	18,658	27,100	18,690	37,109	11,000 à 12,000
28,350	289,171	383,384	21,010	18,443	28,350	20,474	38,825	12,000 à 13,000
23,030	240,874	332,348	14,740	12,956	23,030	18,774	31,631	13,000 à 14,000
24,250	284,860	376,442	15,910	13,938	24,250	19,543	33,415	14,000 à 15,000
23,250	287,076	383,931	13,990	11,775	23,250	19,523	31,232	15,000 à 16,000
26,060	343,342	455,345	14,940	13,708	26,060	22,104	35,536	16,000 à 17,000
20,720	248,815	383,301	8,420	7,400	20,720	20,545	27,945	17,000 à 18,000
19,320	222,277	376,577	6,230	5,505	19,320	20,835	26,340	18,000 à 19,000
21,210	271,735	434,506	6,410	5,801	21,110	22,475	28,125	19,000 à 20,000
20,190	263,452	435,110	3,910	3,317	20,190	23,753	27,047	20,000 à 21,000
22,330	270,214	502,682	3,660	3,116	22,330	26,980	30,033	21,000 à 22,000
18,900	237,644	444,421	3,400	3,011	18,900	22,578	25,540	22,000 à 23,000
18,990	263,180	465,154	2,880	2,273	18,990	22,783	24,990	23,000 à 24,000
20,110	257,907	512,976	2,070	1,794	20,110	25,338	27,046	24,000 à 25,000
452,170	4,572,336	6,817,417	233,440	202,931	451,640	414,186	614,371	25,000 à 26,000
								Moins de 26,000
46,450	666,862	1,254,072	3,250	2,829	46,450	56,857	59,548	26,000 à 28,000
39,970	548,992	1,158,008	2,150	1,824	39,970	45,425	47,105	28,000 à 30,000
41,310	557,684	1,279,527	1,460	1,324	41,310	44,120	45,443	30,000 à 32,000
45,450	549,332	1,500,618	1,280	1,206	45,340	43,967	45,140	32,000 à 34,000
42,700	572,336	1,497,008	490	382	42,490	38,394	38,762	34,000 à 36,000
45,240	632,235	1,674,063	320	203	45,150	35,335	35,532	36,000 à 38,000
38,650	479,898	1,510,031	20	13	38,640	26,907	26,916	38,000 à 40,000
39,680	565,601	1,626,022	460	287	39,450	22,959	23,162	40,000 à 42,000
41,810	537,902	1,796,247	130	68	41,810	20,369	20,437	42,000 à 44,000
41,550	635,505	1,871,245	110	60	41,550	15,555	15,615	44,000 à 46,000
37,980	552,239	1,785,471			37,980	9,696	9,696	46,000 à 48,000
35,640	527,819	1,744,860			35,640	7,168	7,168	48,000 à 50,000
39,070	479,478	2,078,278			39,070	7,542	7,542	50,000 et plus
987,670	11,878,221	27,592,867	243,110	211,127	986,480	788,479	996,438	Total
								Déclarant
133,610		3,760,101	24,170	21,255	133,500	119,447	140,417	Perte et néant
108,240	82,925	2,841,002	24,950	21,890	107,940	91,855	113,564	\$1 à 2,000
69,550	240,938	1,901,864	14,960	13,063	69,550	58,864	71,530	2,000 à 5,000
152,800	1,164,152	3,939,775	44,260	37,193	152,790	125,353	162,026	5,000 à 10,000
193,470	2,396,328	4,777,669	78,210	68,338	193,470	139,612	207,432	10,000 à 15,000
130,870	2,252,944	3,561,094	43,560	38,193	130,870	98,262	136,049	15,000 à 20,000
77,310	1,724,589	2,395,952	9,190	8,007	77,200	66,210	73,865	20,000 à 25,000
11,300	287,864	349,047	990	867	11,300	10,739	11,521	25,000 à 26,000
877,140	8,149,740	23,526,504	240,270	208,807	876,600	710,342	916,404	Moins de 26,000
13,160	348,933	416,533	890	697	13,160	12,472	13,031	26,000 à 27,000
9,900	271,907	316,513	100	97	9,900	9,570	9,667	27,000 à 28,000
10,870	309,781	370,670	600	546	10,870	8,872	9,273	28,000 à 29,000
7,210	212,883	242,424	240	159	7,210	6,296	6,455	29,000 à 30,000
7,360	224,131	248,553	100	83	7,360	6,290	6,374	30,000 à 31,000
5,440	171,345	186,283	100	93	5,440	4,468	4,562	31,000 à 32,000
5,890	191,458	212,941	140	96	5,890	4,572	4,636	32,000 à 33,000
5,470	183,067	197,778	120	94	5,360	3,886	3,978	33,000 à 34,000
4,960	170,641	181,405			4,960	3,501	3,501	34,000 à 35,000
13,850	501,103	530,227	210	170	13,640	8,708	8,865	35,000 à 37,500
6,360	245,954	254,789	100	107	6,260	3,493	3,592	37,500 à 40,000
11,150	471,187	478,974	220	177	10,930	4,361	4,454	40,000 à 45,000
8,070	381,187	384,292			8,070	1,519	1,519	45,000 à 50,000
850	44,903	44,982			850	127	127	50,000 et plus
987,670	11,878,221	27,592,867	243,110	211,127	986,480	788,479	996,438	Total

Note : Les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Total du crédit d'impôt pour enfants alloué = Versement anticipé du crédit d'impôt pour enfants + remboursement du crédit d'impôt pour enfants - versement anticipé du crédit d'impôt pour enfants à rembourser.

Basic Table 13 (concluded)

Child Tax Credit by Marital Status, Number of Eligible Children, and Family and Filer Net Income Class

1992 Taxation year (all money figures in thousands of dollars)

Net income class	Grand total - Total global							
	With three or more eligible children Ayant trois enfants admissibles ou plus							
	Number Nombre	Total filer net income Total du revenu net du déclarant	Total family net income Total du revenu net de la famille	Child tax credit (CTC) prepayment Versement anticipé du crédit d'impôt pour enfants (CIE)		Refundable child tax credit Remboursement du crédit d'impôt pour enfants		Total CTC allowed(1) Total, CIE alloué(1)
				Number Nombre	Amount Montant	Number Nombre	Amount Montant	
Family		\$	\$		\$		\$	\$
Loss and nil	3,930			1,710	2,451	3,930	6,438	8,822
\$1 to 2,000	12,710	14,044	16,233	10,440	14,669	12,710	13,702	27,960
2,000 to 3,000	4,760	8,047	11,482	3,830	7,446	4,760	6,245	13,655
3,000 to 4,000	2,470	5,448	8,647	1,900	3,265	2,470	3,199	6,403
4,000 to 5,000	1,820	7,517	8,233	1,060	1,883	1,820	2,595	4,476
5,000 to 6,000	2,610	11,826	14,509	1,870	2,931	2,610	2,908	5,757
6,000 to 7,000	2,230	11,860	14,653	1,820	2,750	2,230	2,376	5,067
7,000 to 8,000	3,640	19,989	27,413	2,540	3,789	3,640	5,060	8,720
8,000 to 9,000	3,830	21,193	32,615	2,870	3,817	3,830	4,300	8,041
9,000 to 10,000	5,610	42,431	53,298	5,000	7,404	5,610	5,587	12,835
10,000 to 11,000	7,990	59,494	83,606	6,370	8,938	7,990	8,532	17,439
11,000 to 12,000	8,350	67,472	95,709	7,600	10,850	8,350	7,976	18,804
12,000 to 13,000	11,590	115,208	144,201	9,700	13,384	11,590	11,925	25,309
13,000 to 14,000	12,280	113,489	165,600	10,770	14,745	12,280	12,817	27,562
14,000 to 15,000	15,050	147,336	218,103	12,630	18,929	15,050	15,923	34,645
15,000 to 16,000	15,140	158,706	233,942	12,990	19,382	15,140	16,008	35,364
16,000 to 17,000	11,730	120,373	193,588	9,840	14,364	11,730	12,836	27,117
17,000 to 18,000	12,550	155,085	219,243	10,040	15,382	12,550	13,973	29,130
18,000 to 19,000	11,850	134,009	218,837	9,140	13,834	11,850	13,806	27,639
19,000 to 20,000	12,620	138,170	246,053	9,440	14,038	12,620	14,640	28,600
20,000 to 21,000	11,750	131,143	240,146	8,810	13,491	11,750	13,452	26,942
21,000 to 22,000	11,310	138,246	243,366	8,360	13,108	11,310	13,508	26,616
22,000 to 23,000	11,060	137,301	249,001	7,620	11,823	11,060	13,937	25,749
23,000 to 24,000	10,650	111,323	250,160	6,900	10,906	10,650	14,452	25,155
24,000 to 25,000	10,960	123,894	267,781	5,280	7,555	10,960	17,559	25,115
25,000 to 26,000	10,340	102,320	263,864	4,510	6,379	10,340	17,249	23,612
Under 26,000	228,810	2,095,926	3,520,282	173,030	257,514	228,810	271,004	526,533
26,000 to 28,000	21,420	231,742	578,306	9,470	14,396	21,420	32,161	46,302
28,000 to 30,000	20,120	180,016	583,234	5,600	8,125	20,120	34,309	42,321
30,000 to 32,000	20,170	215,439	624,573	5,050	7,134	20,170	32,963	39,973
32,000 to 34,000	17,120	192,242	564,393	2,530	3,610	17,120	27,925	31,457
34,000 to 36,000	17,580	217,376	613,203	2,740	4,059	17,580	26,828	30,883
36,000 to 38,000	20,360	237,396	752,706	1,190	1,644	20,250	31,959	33,603
38,000 to 40,000	18,340	203,447	713,850	1,620	2,709	18,230	26,000	28,699
40,000 to 42,000	17,830	213,516	729,713	1,280	1,791	17,830	24,193	25,817
42,000 to 44,000	18,310	217,747	786,331	790	1,273	18,200	23,612	24,855
44,000 to 46,000	19,610	218,994	881,809	30	42	19,580	23,669	23,698
46,000 to 48,000	19,240	197,279	904,816	110	161	19,130	20,281	20,410
48,000 to 50,000	15,260	159,401	745,951	10	31	15,260	15,378	15,392
50,000 and over	104,430	1,514,299	6,058,025	340	406	104,200	67,175	67,426
Total	558,600	6,094,819	18,057,192	203,780	302,893	557,910	657,456	957,369
Filer								
Loss and nil	100,580		3,148,403	32,500	50,841	100,580	139,858	190,632
\$1 to 2,000	69,690	60,998	2,063,054	25,610	37,064	69,690	87,172	123,825
2,000 to 5,000	49,490	168,458	1,538,464	16,260	26,213	49,490	64,728	90,843
5,000 to 10,000	75,550	573,886	2,272,239	29,070	42,726	75,550	89,733	131,955
10,000 to 15,000	90,060	1,121,568	2,621,750	40,000	56,809	90,060	100,215	156,764
15,000 to 20,000	68,200	1,181,545	2,123,467	33,220	47,851	68,200	69,754	117,192
20,000 to 25,000	46,950	1,047,924	1,704,267	18,510	29,044	46,950	49,092	77,921
25,000 to 26,000	6,910	176,185	304,911	1,300	1,943	6,910	6,686	8,613
Under 26,000	507,420	4,330,564	15,776,556	196,470	292,490	507,420	607,240	897,745
26,000 to 27,000	5,250	139,123	209,942	1,450	2,168	5,250	5,535	7,692
27,000 to 28,000	5,840	160,334	251,285	1,680	2,479	5,840	4,866	7,103
28,000 to 29,000	3,730	106,364	157,236	850	1,132	3,730	3,982	5,114
29,000 to 30,000	3,370	99,162	163,572	340	516	3,370	3,042	3,446
30,000 to 31,000	3,580	109,194	147,244	640	858	3,580	3,925	4,690
31,000 to 32,000	4,350	136,695	188,653	710	869	4,350	4,647	5,486
32,000 to 33,000	2,480	80,345	101,112	180	370	2,480	2,837	3,129
33,000 to 34,000	1,480	49,611	67,340	160	195	1,480	1,353	1,548
34,000 to 35,000	2,640	90,884	107,232	260	352	2,640	2,870	3,222
35,000 to 37,500	4,520	163,401	193,092	120	197	4,400	5,588	5,782
37,500 to 40,000	2,960	114,699	132,579	130	174	2,850	2,857	3,020
40,000 to 45,000	5,160	216,182	243,665	440	626	5,020	4,637	5,053
45,000 to 50,000	2,520	118,282	130,888	120	192	2,410	1,824	1,967
50,000 and over	3,320	179,978	186,795	230	275	3,090	2,253	2,374
Total	558,600	6,094,819	18,057,192	203,780	302,893	557,910	657,456	957,369

Note: See pages 24 to 40 for a table description; and page 10 for list of unpublished tables.

(1) Total child tax credit allowed = Child tax credit prepayment + refundable child tax credit - Recovery of child tax credit overpayment.

Tableau de base 13 (fin)

Crédit d'impôt pour enfants selon l'état civil, le nombre d'enfants admissibles et le palier de revenu net de la famille et du déclarant

Année d'imposition 1992 (en milliers de dollars)

Grand total - Total global									Palier de revenu net
Total Total									
Number Nombre	Total filer net income Total du revenu net du déclarant	Total family net income Total du revenu net de la famille	Child tax credit (CTC) prepayment Versement anticipé du crédit d'impôt pour enfants (CIE)		Refundable child tax credit Remboursement du crédit d'impôt pour enfants		Total CTC allowed(1) Total, CIE alloué(1)		
			Number Nombre	Amount Montant	Number Nombre	Amount Montant			
	\$	\$		\$		\$		Famille	
23,270			7,160	6,053	23,160	21,177	26,642	Perte et néant	
61,810	46,271	52,870	40,050	33,879	61,430	42,470	75,336	\$1 à 2,000	
15,340	30,023	37,933	9,700	10,926	15,340	12,923	23,503	2,000 à 3,000	
15,470	46,464	54,440	8,390	7,028	15,370	11,507	18,415	3,000 à 4,000	
16,700	61,643	75,439	9,050	7,256	16,700	11,813	18,722	4,000 à 5,000	
20,700	99,138	115,110	12,920	9,842	20,700	13,554	23,193	5,000 à 6,000	
23,860	133,404	156,524	14,220	10,066	23,820	15,713	25,444	6,000 à 7,000	
32,540	202,911	244,835	20,580	14,410	32,360	20,912	34,908	7,000 à 8,000	
40,840	298,962	347,715	28,460	18,602	40,720	22,865	41,152	8,000 à 9,000	
55,670	477,978	530,890	42,890	29,260	55,650	29,333	57,970	9,000 à 10,000	
70,820	638,685	743,663	55,480	38,744	70,390	37,999	76,465	10,000 à 11,000	
70,460	686,857	812,015	53,880	41,149	70,210	39,508	80,447	11,000 à 12,000	
74,590	750,241	931,200	55,970	43,305	74,550	43,962	86,821	12,000 à 13,000	
75,530	783,499	1,018,617	53,710	43,575	75,290	47,261	90,633	13,000 à 14,000	
73,270	824,202	1,060,972	50,700	42,631	73,260	48,525	90,750	14,000 à 15,000	
66,190	776,520	1,025,547	43,350	40,064	66,060	47,397	87,300	15,000 à 16,000	
62,190	757,223	1,026,138	38,870	32,764	62,190	43,883	76,298	16,000 à 17,000	
62,050	791,971	1,084,882	36,290	34,232	61,940	46,849	80,370	17,000 à 18,000	
56,860	699,058	1,050,723	26,450	25,283	56,860	46,995	72,278	18,000 à 19,000	
56,340	669,273	1,098,444	22,370	22,514	56,330	48,799	71,162	19,000 à 20,000	
54,850	725,442	1,124,455	19,350	21,144	54,740	48,549	69,497	20,000 à 21,000	
52,380	717,261	1,127,162	16,720	18,451	52,380	48,924	67,352	21,000 à 22,000	
55,160	742,842	1,241,069	14,060	16,138	55,160	54,060	70,124	22,000 à 23,000	
52,760	690,762	1,240,782	12,580	14,960	52,760	51,372	66,080	23,000 à 24,000	
52,650	769,841	1,288,747	10,420	10,844	52,640	54,476	65,168	24,000 à 25,000	
54,030	748,587	1,377,749	9,470	9,581	54,030	57,040	66,475	25,000 à 26,000	
1,296,300	13,169,058	18,867,922	713,080	602,701	1,294,030	967,867	1,562,506	Moins de 26,000	
115,260	1,698,958	3,111,185	16,640	18,984	115,260	116,373	134,921	26,000 à 28,000	
107,790	1,577,964	3,124,078	10,510	11,242	107,790	102,748	113,713	28,000 à 30,000	
105,520	1,551,147	3,267,759	8,190	9,260	104,740	94,456	103,546	30,000 à 32,000	
98,530	1,402,537	3,252,299	4,110	4,937	98,110	82,852	87,637	32,000 à 34,000	
99,690	1,467,293	3,491,120	3,230	4,441	99,480	73,751	78,174	34,000 à 36,000	
97,060	1,447,668	3,589,053	1,680	1,938	96,690	71,226	73,105	36,000 à 38,000	
67,800	818,791	2,645,897	1,640	2,722	67,670	54,548	57,257	38,000 à 40,000	
68,360	897,527	2,798,978	1,730	2,078	68,140	47,891	49,718	40,000 à 42,000	
61,180	772,457	2,626,939	920	1,341	61,070	43,986	45,297	42,000 à 44,000	
61,160	854,498	2,753,054	140	102	61,130	39,224	39,313	44,000 à 46,000	
57,220	749,517	2,690,287	110	161	57,110	29,977	30,106	46,000 à 48,000	
50,900	687,220	2,490,812	10	31	50,900	22,546	22,560	48,000 à 50,000	
143,500	1,993,777	8,136,303	340	406	143,270	74,717	74,968	50,000 et plus	
2,430,260	29,088,413	62,845,685	762,320	660,343	2,425,400	1,822,161	2,472,820	Total	
311,130		8,349,095	74,570	80,244	311,020	296,303	375,960	Déclarant	
249,480	195,896	5,910,735	75,980	70,818	249,100	211,784	281,590	Perte et néant	
179,630	625,549	4,419,289	50,660	48,302	179,520	152,665	200,154	\$1 à 2,000	
404,300	3,103,929	8,981,873	156,860	119,036	403,950	288,791	405,937	2,000 à 5,000	
484,580	6,004,283	10,791,984	230,720	178,056	483,610	315,039	491,552	5,000 à 10,000	
308,800	5,323,922	7,984,030	119,920	105,407	308,540	214,139	318,175	10,000 à 15,000	
197,990	4,425,581	5,901,814	36,420	40,822	197,890	154,121	194,246	15,000 à 20,000	
32,090	817,359	1,024,084	3,390	3,326	32,090	25,186	28,365	20,000 à 25,000	
2,167,990	20,496,519	53,362,904	748,520	646,011	2,165,720	1,658,029	2,295,977	25,000 à 26,000	
30,350	804,427	951,185	3,310	3,289	30,350	24,392	27,488	Moins de 26,000	
29,070	798,713	945,889	2,590	2,932	29,070	20,958	23,647	26,000 à 27,000	
25,840	736,576	851,280	1,690	1,776	25,840	18,128	19,759	27,000 à 28,000	
22,170	654,163	751,230	950	851	22,170	14,332	15,051	28,000 à 29,000	
21,260	647,740	712,333	1,330	1,178	20,690	13,991	15,058	29,000 à 30,000	
18,020	567,158	636,339	1,040	1,070	17,820	11,832	12,842	30,000 à 31,000	
16,070	522,424	568,029	610	585	15,770	9,531	9,967	31,000 à 32,000	
12,740	426,752	459,986	280	290	12,620	6,515	6,803	32,000 à 33,000	
13,410	462,105	490,340	260	352	13,410	7,479	7,831	33,000 à 34,000	
30,300	1,097,154	1,156,870	340	367	29,980	15,770	16,120	34,000 à 35,000	
11,450	441,877	468,590	400	372	11,070	6,457	6,757	35,000 à 37,500	
16,820	708,456	743,752	660	803	16,460	9,024	9,534	37,500 à 40,000	
10,600	499,469	515,181	120	192	10,490	3,343	3,486	40,000 à 45,000	
4,170	224,881	231,777	230	275	3,940	2,381	2,501	45,000 à 50,000	
2,430,260	29,088,413	62,845,685	762,320	660,343	2,425,400	1,822,161	2,472,820	50,000 et plus	
								Total	

N : Les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Total du crédit d'impôt pour enfants alloué = Versement anticipé du crédit d'impôt pour enfants + remboursement du crédit d'impôt pour enfants - versement anticipé du crédit d'impôt pour enfants à rembourser.

Basic Table 13 supplementary - Tableau supplémentaire de base 13

Additional Child Tax Credit Items by Family and Filer Net Income Class

Postes additionnels pour le crédit d'impôt pour enfants selon le palier de revenu net de la famille et du déclarant

1992 Taxation year (all money figures in thousands of dollars)

Année d'imposition 1992 (en milliers de dollars)

Net income class <i>Palier de revenu net</i>	Number of filers <i>Nombre de déclarants</i>	Number of children eligible for the child tax credit <i>Nombre d'enfants admissibles au crédit d'impôt pour enfants</i>	Supplement for children less than 7 years of age <i>Supplément pour enfants âgés de moins de 7 ans</i>		Total child tax credit allowed (1) <i>Total du crédit d'impôt pour enfants alloué (1)</i>
			Number of children eligible for the supplement <i>Nombre d'enfants admissibles au supplément</i>	Maximum suppl. included in the child tax credit <i>Suppl. max. compris dans le crédit d'impôt pour enfants</i>	
Family - <i>Famille</i>					
Loss and nil - <i>Perte et néant</i>	23,270	40,610	13,400	\$ 2,700	\$ 26,642
\$1 to-à 2,000	61,810	110,190	47,620	9,670	75,336
2,000 to-à 3,000	15,340	35,010	13,190	2,684	23,503
3,000 to-à 4,000	15,470	26,900	11,070	2,252	18,415
4,000 to-à 5,000	16,700	27,550	11,860	2,409	18,722
5,000 to-à 6,000	20,700	33,470	15,410	3,146	23,193
6,000 to-à 7,000	23,860	37,210	16,010	3,271	25,444
7,000 to-à 8,000	32,540	51,030	22,240	4,436	34,908
8,000 to-à 9,000	40,840	59,230	27,420	5,608	41,152
9,000 to-à 10,000	55,670	84,370	37,360	7,566	57,970
10,000 to-à 11,000	70,820	109,840	50,160	10,208	76,465
11,000 to-à 12,000	70,460	117,290	47,820	9,691	80,447
12,000 to-à 13,000	74,590	127,300	50,930	10,254	86,821
13,000 to-à 14,000	75,530	131,540	56,050	11,216	90,633
14,000 to-à 15,000	73,270	133,260	52,560	10,581	90,750
15,000 to-à 16,000	66,190	127,560	51,320	10,281	87,300
16,000 to-à 17,000	62,190	113,770	39,300	7,898	76,298
17,000 to-à 18,000	62,050	119,510	43,850	8,804	80,370
18,000 to-à 19,000	56,860	105,870	41,350	8,260	72,278
19,000 to-à 20,000	56,340	105,370	38,380	7,620	71,162
20,000 to-à 21,000	54,850	104,100	34,000	6,802	69,497
21,000 to-à 22,000	52,380	100,720	32,810	6,520	67,352
22,000 to-à 23,000	55,160	104,810	34,720	6,880	70,124
23,000 to-à 24,000	52,760	99,110	32,850	6,452	66,080
24,000 to-à 25,000	52,650	97,650	32,090	6,331	65,168
25,000 to-à 26,000	54,030	98,400	36,000	7,161	66,475
Under - <i>Moins de 26,000</i>	1,296,300	2,301,640	889,760	178,703	1,562,506
26,000 to-à 28,000	115,260	212,650	67,640	13,149	134,921
28,000 to-à 30,000	107,790	194,980	64,850	12,762	113,713
30,000 to-à 32,000	105,520	194,160	66,410	13,002	103,546
32,000 to-à 34,000	98,530	182,790	62,030	12,247	87,637
34,000 to-à 36,000	99,690	183,030	66,600	12,921	78,174
36,000 to-à 38,000	97,060	188,690	64,840	12,749	73,105
38,000 to-à 40,000	67,800	149,040	60,410	11,558	57,257
40,000 to-à 42,000	68,360	149,240	56,570	11,036	49,718
42,000 to-à 44,000	61,180	144,900	51,580	9,783	45,297
44,000 to-à 46,000	61,160	147,010	45,870	8,899	39,313
46,000 to-à 48,000	57,220	137,590	38,700	7,407	30,106
48,000 to-à 50,000	50,900	120,890	42,400	8,078	22,560
50,000 and over <i>et plus</i>	143,500	432,810	177,960	33,886	74,968
Total	2,430,260	4,739,410	1,755,610	346,180	2,472,820
Filer - <i>Déclarant</i>					
Loss and nil - <i>Perte et néant</i>	311,130	693,480	310,960	62,959	375,960
\$1 to-à 2,000	249,480	518,940	235,160	47,275	281,590
2,000 to-à 5,000	179,630	372,100	156,350	31,187	200,154
5,000 to-à 10,000	404,300	732,000	305,570	60,079	405,937
10,000 to-à 15,000	484,580	884,260	338,620	66,343	491,552
15,000 to-à 20,000	308,800	598,670	201,180	38,943	318,175
20,000 to-à 25,000	197,990	389,850	103,920	20,051	194,246
25,000 to-à 26,000	32,090	59,530	13,780	2,686	28,365
Under - <i>Moins de 26,000</i>	2,167,990	4,248,830	1,665,530	329,525	2,295,977
26,000 to-à 27,000	30,350	55,770	12,000	2,289	27,488
27,000 to-à 28,000	29,070	52,080	11,430	2,122	23,647
28,000 to-à 29,000	25,840	45,970	7,300	1,298	19,759
29,000 to-à 30,000	22,170	37,420	8,100	1,453	15,051
30,000 to-à 31,000	21,260	36,710	6,020	1,103	15,058
31,000 to-à 32,000	18,020	33,610	6,130	1,092	12,842
32,000 to-à 33,000	16,070	27,350	5,940	1,171	9,967
33,000 to-à 34,000	12,740	21,310	2,690	471	6,803
34,000 to-à 35,000	13,410	24,070	2,530	487	7,831
35,000 to-à 37,500	30,300	54,500	9,420	1,830	16,120
37,500 to-à 40,000	11,450	24,200	4,670	777	6,757
40,000 to-à 45,000	16,820	39,900	5,760	1,076	9,534
45,000 to-à 50,000	10,600	24,440	4,620	806	3,486
50,000 and over <i>et plus</i>	4,170	13,270	3,500	679	2,501
Total	2,430,260	4,739,410	1,755,610	346,180	2,472,820

Note: See pages 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

(1) Total child tax credit allowed = Child tax credit prepayment + refundable child tax credit - Recovery of child tax credit overpayment.

Note : Les pages 25 à 41 donnent la description des des tableaux et la page 11 fournit la liste des données non publiées.

(1) Total du crédit d'impôt pour enfants alloué = Versement anticipé du crédit d'impôt pour enfants + remboursement du crédit d'impôt pour enfants - versement anticipé du crédit d'impôt pour enfants à rembourser.

Basic Table 14

Selected Items by Total Income Class

1992 Taxation year (all money figures in thousands of dollars)

Total income class	Income items Postes de revenus			
	Net partnership income for limited or non-active partners Rev. net de soc. assoc. commanditaires ou non engagés de façon active		Alimony or separation allowance income Pension alimentaire ou allocation de séparation	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Taxable returns		\$		\$
Under \$10,000	1,650	-8,214	7,560	34,522
10,000 to 12,500	1,080	-1,814	5,650	29,809
12,500 to 15,000	1,350	-374	12,360	61,832
15,000 to 17,500	1,160	-3,282	14,380	73,957
17,500 to 20,000	1,680	-3,610	15,480	87,030
20,000 to 22,500	1,740	-5,953	14,000	71,068
22,500 to 25,000	1,970	-14,451	15,490	85,054
25,000 to 27,000	1,570	-3,892	13,220	72,831
27,000 to 30,000	2,680	-15,702	20,380	98,397
30,000 to 35,000	6,300	-18,471	26,940	128,493
35,000 to 40,000	5,640	-30,026	19,330	114,170
40,000 to 45,000	5,600	-29,770	12,940	85,014
45,000 to 50,000	6,320	-21,549	10,790	84,705
50,000 to 100,000	41,840	-150,417	19,730	206,530
100,000 and over	36,530	-226,804	1,000	22,590
Total	117,110	-534,330	209,240	1,256,002
All returns				
Under \$ 5,000	7,740	-186,717	12,620	26,213
5,000 to 10,000	1,630	-4,930	28,540	96,555
10,000 to 15,000	3,180	-5,910	57,790	199,926
15,000 to 20,000	3,120	-8,044	52,000	215,935
20,000 to 25,000	4,020	-23,935	35,120	172,977
25,000 to 30,000	4,770	-21,033	34,770	175,489
30,000 to 35,000	6,550	-17,945	27,150	128,849
35,000 to 40,000	5,660	-30,190	19,330	114,170
40,000 to 45,000	5,770	-34,909	13,050	86,664
45,000 to 50,000	6,350	-22,727	10,790	84,705
50,000 to 100,000	42,170	-157,402	19,760	206,640
100,000 and over	36,760	-226,642	1,000	22,596
Total	127,710	-740,385	311,920	1,530,720

Total income class	Income items Postes de revenus			
	Net scholarship and bursary income Revenus nets de bourses d'études et d'entretien		Net MURB income Revenus nets de IRLM	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Taxable returns		\$		\$
Under \$10,000	21,550	63,551	390	-3,060
10,000 to 12,500	22,410	68,837	120	184
12,500 to 15,000	15,210	77,406	540	-565
15,000 to 17,500	10,760	52,948	100	-216
17,500 to 20,000	8,980	45,952	310	693
20,000 to 22,500	7,820	45,060	220	-189
22,500 to 25,000	4,080	22,593	480	254
25,000 to 27,000	3,290	20,947	300	-8,442
27,000 to 30,000	3,450	29,789	680	-2,061
30,000 to 35,000	2,500	17,501	450	-419
35,000 to 40,000	1,900	7,499	1,700	-2,663
40,000 to 45,000	1,360	5,341	1,410	-4,930
45,000 to 50,000	1,110	3,054	840	-1,710
50,000 to 100,000	3,020	14,534	8,460	-22,813
100,000 and over	180	1,237	7,670	-20,525
Total	107,600	476,250	23,640	-66,463
All returns				
Under \$5,000	67,630	123,207	350	-10,033
5,000 to 10,000	95,200	237,112	510	-236
10,000 to 15,000	46,480	183,923	760	-317
15,000 to 20,000	22,610	108,765	520	-1,644
20,000 to 25,000	13,340	70,664	1,030	-2,814
25,000 to 30,000	7,770	52,424	1,020	-10,656
30,000 to 35,000	2,600	17,577	480	-1,424
35,000 to 40,000	1,900	7,499	1,700	-2,688
40,000 to 45,000	1,370	5,343	1,410	-5,067
45,000 to 50,000	1,110	3,054	870	-1,867
50,000 to 100,000	3,020	14,534	8,500	-23,473
100,000 and over	180	1,237	7,720	-21,685
Total	263,210	825,338	24,850	-81,904

Note: See pages 24 to 40 for table descriptions; and page 10 for a list of unpublished tables.

Tableau de base 14

Postes choisis selon le palier de revenu total
Année d'imposition 1992 (en milliers de dollars)

Income items Postes de revenus				Palier de revenu total
Net foreign income Revenu étranger net		Workers' Compensation payments Indemnité pour accidents de travail		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	
	\$		\$	Déclarations imposables
2,700	231,551	9,720	6,948	Moins de \$10,000
5,500	7,198	20,230	24,002	10,000 à 12,500
5,780	23,374	24,620	42,659	12,500 à 15,000
6,130	6,421	30,100	74,173	15,000 à 17,500
7,440	17,328	29,600	72,319	17,500 à 20,000
8,180	20,500	33,520	99,796	20,000 à 22,500
7,350	21,264	34,980	108,252	22,500 à 25,000
6,700	219,634	30,040	111,631	25,000 à 27,000
11,370	29,781	38,150	158,373	27,000 à 30,000
19,680	47,984	64,780	284,328	30,000 à 35,000
15,490	214,074	51,300	210,433	35,000 à 40,000
16,850	43,825	41,570	202,694	40,000 à 45,000
15,850	77,131	28,840	129,544	45,000 à 50,000
85,830	361,875	50,700	282,503	50,000 à 100,000
44,210	691,965	1,660	27,754	100,000 et plus
259,050	2,013,905	489,810	1,835,408	Total
				Toutes les déclarations
5,710	11,560	33,780	79,271	Moins de \$5,000
8,420	236,649	110,140	556,609	5,000 à 10,000
14,810	81,677	92,460	433,311	10,000 à 15,000
14,900	30,160	94,360	526,158	15,000 à 20,000
16,190	44,034	92,970	608,859	20,000 à 25,000
18,910	259,820	81,890	557,192	25,000 à 30,000
19,900	49,404	69,470	405,000	30,000 à 35,000
15,840	219,999	53,680	279,414	35,000 à 40,000
17,130	48,638	42,770	241,271	40,000 à 45,000
15,870	77,236	29,060	135,557	45,000 à 50,000
87,260	383,832	52,500	383,875	50,000 à 100,000
44,610	775,295	1,800	36,681	100,000 et plus
279,550	2,218,306	754,880	4,243,198	Total
Income items Postes de revenus				Palier de revenu total
Social Assistance Payments Prestations d'assistance sociale		Net Federal Supplements Versement net des suppléments fédéraux		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	
	\$		\$	Déclarations imposables
22,770	27,565	2,810	2,902	Moins de \$10,000
37,430	77,521	25,660	39,527	10,000 à 12,500
32,810	71,895	106,370	172,358	12,500 à 15,000
30,640	75,034	45,790	66,144	15,000 à 17,500
29,210	89,257	27,060	47,078	17,500 à 20,000
20,530	77,090	15,890	29,445	20,000 à 22,500
18,130	70,484	12,300	20,001	22,500 à 25,000
14,470	60,750	7,370	12,310	25,000 à 27,000
13,540	73,054	5,080	8,207	27,000 à 30,000
13,820	57,244	3,690	5,350	30,000 à 35,000
6,320	20,594	1,160	1,241	35,000 à 40,000
3,550	11,390	640	664	40,000 à 45,000
840	2,690	760	1,214	45,000 à 50,000
1,670	5,325	1,080	3,708	50,000 à 100,000
20	44	260	341	100,000 et plus
245,740	719,939	255,900	410,491	Total
				Toutes les déclarations
168,610	451,937	24,380	42,072	Moins de \$ 5,000
555,960	3,155,657	287,160	1,115,143	5,000 à 10,000
414,330	2,837,610	720,720	2,293,353	10,000 à 15,000
175,070	1,564,202	119,700	257,557	15,000 à 20,000
69,280	616,867	32,330	67,165	20,000 à 25,000
35,640	269,773	13,530	25,832	25,000 à 30,000
14,830	76,573	4,030	6,116	30,000 à 35,000
6,430	20,684	1,360	1,948	35,000 à 40,000
3,640	12,060	850	1,398	40,000 à 45,000
840	2,690	860	1,460	45,000 à 50,000
1,960	5,905	1,470	4,571	50,000 à 100,000
30	132	470	860	100,000 et plus
1,446,630	9,014,089	1,206,850	3,817,475	Total

Note : Les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 14 (continued)

Selected Items by Total Income Class

1992 Taxation year (all money figures in thousands of dollars)

Total income class	Deduction items Postes de déductions			
	Allowable business investment losses Pertes déductibles au titre d'un placement d'entreprise		Moving expenses Frais de déménagement	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Taxable returns		\$		\$
Under \$10,000	120	3,415	4,080	1,618
10,000 to 12,500	410	497	7,010	4,115
12,500 to 15,000	400	1,016	7,890	7,309
15,000 to 17,500	660	1,487	7,470	8,843
17,500 to 20,000	570	3,750	7,210	6,428
20,000 to 22,500	820	2,025	6,310	7,532
22,500 to 25,000	510	2,947	6,360	8,822
25,000 to 27,000	620	3,070	4,630	6,063
27,000 to 30,000	870	2,613	6,050	12,640
30,000 to 35,000	1,180	6,490	8,950	20,774
35,000 to 40,000	2,110	19,322	6,430	17,932
40,000 to 45,000	1,780	15,424	5,620	21,934
45,000 to 50,000	910	9,627	4,210	13,957
50,000 to 100,000	5,550	73,053	15,980	76,252
100,000 and over	1,750	79,849	1,590	20,208
Total	18,250	224,585	99,770	234,428
All returns				
Under \$ 5,000	600	41,167	2,990	3,603
5,000 to 10,000	1,150	26,803	12,460	7,089
10,000 to 15,000	2,130	39,513	16,990	17,526
15,000 to 20,000	2,170	43,283	15,810	18,863
20,000 to 25,000	3,030	79,304	13,350	21,733
25,000 to 30,000	1,930	21,056	10,690	18,890
30,000 to 35,000	1,680	26,095	9,290	25,247
35,000 to 40,000	2,330	27,898	6,430	18,085
40,000 to 45,000	1,920	24,863	5,660	22,488
45,000 to 50,000	1,120	19,012	4,240	13,974
50,000 to 100,000	6,730	255,054	16,010	76,661
100,000 and over	2,070	147,797	1,590	20,220
Total	26,860	751,845	115,510	264,379
Total income class	Deduction items Postes de déductions			
	Alimony or separation allowance paid Pension alimentaire ou allocation de séparation versée		Exploration and development expenses Frais d'exploration et d'aménagement	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Taxable returns		\$		\$
Under \$10,000	3,630	4,033	330	108
10,000 to 12,500	8,070	12,025	110	41
12,500 to 15,000	8,710	18,439	520	998
15,000 to 17,500	12,260	29,452	820	439
17,500 to 20,000	14,090	30,071	300	338
20,000 to 22,500	15,380	40,874	500	352
22,500 to 25,000	16,310	47,727	360	208
25,000 to 27,000	12,650	39,607	790	413
27,000 to 30,000	20,460	66,658	250	74
30,000 to 35,000	37,410	127,588	1,250	2,805
35,000 to 40,000	35,470	141,615	670	229
40,000 to 45,000	31,410	141,957	840	710
45,000 to 50,000	24,160	115,922	1,020	1,392
50,000 to 100,000	81,740	581,592	9,970	25,361
100,000 and over	14,630	282,533	14,290	141,350
Total	336,370	1,680,092	32,030	174,818
All returns				
Under \$5,000	4,160	14,593	950	2,355
5,000 to 10,000	12,300	25,735	180	21
10,000 to 15,000	21,330	46,075	800	1,184
15,000 to 20,000	27,980	75,217	1,120	802
20,000 to 25,000	33,060	93,888	900	695
25,000 to 30,000	33,590	108,696	1,420	3,936
30,000 to 35,000	37,880	131,076	1,330	3,065
35,000 to 40,000	35,610	142,924	700	901
40,000 to 45,000	31,530	143,517	850	871
45,000 to 50,000	24,210	116,627	1,020	1,398
50,000 to 100,000	82,420	594,116	10,000	25,520
100,000 and over	14,700	284,799	14,350	143,993
Total	358,750	1,777,262	33,630	184,741

Note: See pages 24 to 40 for table descriptions; and page 10 for list of unpublished tables.

Tableau de base 14 (suite)

Postes choisis selon le palier de revenu total

Année d'imposition 1992 (en milliers de dollars)

Deduction items Postes de déductions				Palier de revenu total
Forward-averaging amount withdrawal Retrait du montant d'étalement		Stock option and shares deductions Déductions pour options d'achat d'actions et pour actions		
Nombre Amount	Montant Number	Nombre Amount	Montant Number	
	\$		\$	Déclarations imposables
360	22,910			Moins de \$10,000
180	13,497	100	2	10,000 à 12,500
100	1,783	20	3	12,500 à 15,000
100	1,558	160	624	15,000 à 17,500
410	8,194	230	156	17,500 à 20,000
320	5,598			20,000 à 22,500
110	872	110	59	22,500 à 25,000
80	842	100	8	25,000 à 27,000
240	4,845	50	2	27,000 à 30,000
380	5,255	310	233	30,000 à 35,000
260	5,740	850	529	35,000 à 40,000
200	10,082	1,020	271	40,000 à 45,000
250	3,255	780	316	45,000 à 50,000
1,500	15,065	4,230	8,255	50,000 à 100,000
210	10,200	3,360	69,452	100,000 et plus
4,690	109,697	11,320	79,910	Total
				Toutes les déclarations
360	20,530			Moins de \$5,000
220	3,480	100	95	5,000 à 10,000
280	15,280	120	5	10,000 à 15,000
530	9,876	400	813	15,000 à 20,000
430	6,470	110	59	20,000 à 25,000
320	5,687	150	11	25,000 à 30,000
410	5,326	310	233	30,000 à 35,000
260	5,740	850	529	35,000 à 40,000
200	10,082	1,020	271	40,000 à 45,000
250	3,255	780	316	45,000 à 50,000
1,500	15,088	4,230	8,261	50,000 à 100,000
220	10,377	3,360	69,508	100,000 et plus
4,970	111,190	11,440	80,242	Total
Deduction items Postes de déductions				Palier de revenu total
Non-capital losses of other years Pertes autres qu'en capital d'autres années		Net capital losses of other years Pertes nettes en capital d'autres années		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	
	\$		\$	Déclarations imposables
520	810	110	16	Moins de \$10,000
1,280	2,375	450	356	10,000 à 12,500
910	2,717	930	828	12,500 à 15,000
390	2,171	1,650	1,862	15,000 à 17,500
500	1,228	690	860	17,500 à 20,000
540	5,070	1,000	1,962	20,000 à 22,500
630	2,971	1,280	1,118	22,500 à 25,000
430	1,082	930	671	25,000 à 27,000
880	10,205	1,340	1,557	27,000 à 30,000
890	5,542	3,690	4,669	30,000 à 35,000
500	6,087	2,730	3,256	35,000 à 40,000
670	8,019	2,850	6,274	40,000 à 45,000
380	2,415	3,430	7,395	45,000 à 50,000
1,490	27,256	20,080	39,043	50,000 à 100,000
790	65,821	13,460	105,919	100,000 et plus
10,800	143,768	54,630	175,787	Total
				Toutes les déclarations
900	534	540	667	Moins de \$ 5,000
2,300	3,524	690	2,441	5,000 à 10,000
4,450	14,124	1,810	1,801	10,000 à 15,000
1,680	7,148	2,570	3,538	15,000 à 20,000
1,920	16,797	2,340	3,388	20,000 à 25,000
1,630	15,530	2,290	2,292	25,000 à 30,000
1,350	15,363	3,780	5,220	30,000 à 35,000
860	15,041	2,740	3,281	35,000 à 40,000
910	10,288	2,850	6,294	40,000 à 45,000
380	2,438	3,440	7,452	45,000 à 50,000
1,910	43,481	20,340	40,996	50,000 à 100,000
900	87,685	13,520	109,497	100,000 et plus
19,180	231,952	56,910	186,868	Total

Note : Les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Basic Table 14 (concluded)

Selected Items by Total Income Class

1992 Taxation year (all money figures in thousands of dollars)

Total income class	Tax credit items Postes de crédits d'impôt			
	Disability amount for self Montant pour personnes handicapées pour vous-même		Disability amount for dependant other than spouse Montant pour une pers. handicapée à charge autre que votre conjoint	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Taxable returns		\$		\$
Under \$10,000	870	3,462		
10,000 to 12,500	6,390	26,783	540	1,728
12,500 to 15,000	11,910	50,402	930	3,458
15,000 to 17,500	19,990	84,626	1,360	5,524
17,500 to 20,000	19,990	84,301	3,220	13,216
20,000 to 22,500	22,230	94,043	3,790	16,425
22,500 to 25,000	17,520	74,153	2,640	11,135
25,000 to 27,000	12,460	52,664	3,790	15,941
27,000 to 30,000	16,790	71,051	4,200	17,639
30,000 to 35,000	20,340	86,084	6,690	28,544
35,000 to 40,000	12,130	51,329	8,200	35,208
40,000 to 45,000	11,030	46,677	6,320	25,471
45,000 to 50,000	5,930	25,093	5,080	22,581
50,000 to 100,000	13,690	57,940	15,770	68,013
100,000 and over	2,440	10,315	1,940	8,414
Total	193,690	818,925	64,470	273,295
All returns				
Under \$ 5,000	14,250	60,308	330	1,409
5,000 to 10,000	48,420	199,172	790	2,745
10,000 to 15,000	79,110	331,531	4,990	20,231
15,000 to 20,000	59,760	252,570	7,530	32,583
20,000 to 25,000	46,100	195,067	8,130	34,781
25,000 to 30,000	31,640	133,857	8,500	35,720
30,000 to 35,000	21,550	90,188	6,920	29,432
35,000 to 40,000	13,290	56,244	8,200	35,212
40,000 to 45,000	11,530	48,802	6,430	25,924
45,000 to 50,000	5,980	25,322	5,080	22,586
50,000 to 100,000	14,540	61,546	15,880	68,475
100,000 and over	2,520	10,654	1,950	8,439
Total	348,680	1,465,261	74,720	317,537
Total income class	Tax credit items Postes de crédits d'impôt			
	Tuition fees for self Frais de scolarité pour vous-même		Education amount for self Montant relatif aux études pour vous-même	
	Number Amount	Montant Number	Number Amount	Montant Number
Taxable returns		\$		\$
Under \$10,000	102,090	73,838	87,110	40,777
10,000 to 12,500	119,950	119,675	100,530	52,862
12,500 to 15,000	95,630	87,340	71,130	35,798
15,000 to 17,500	78,860	68,928	48,610	23,156
17,500 to 20,000	71,440	55,903	39,820	18,456
20,000 to 22,500	67,760	54,621	34,360	16,665
22,500 to 25,000	57,940	36,667	21,040	9,032
25,000 to 27,000	44,910	24,974	13,020	5,330
27,000 to 30,000	63,720	37,520	16,330	7,432
30,000 to 35,000	88,940	46,055	20,600	8,499
35,000 to 40,000	82,330	45,832	16,900	6,493
40,000 to 45,000	67,100	34,982	12,550	4,709
45,000 to 50,000	51,410	25,651	10,320	3,521
50,000 to 100,000	142,010	81,764	25,730	9,848
100,000 and over	10,060	8,191	1,700	705
Total	1,144,140	801,941	519,750	243,281
All returns				
Under \$5,000	130,580	171,843	107,240	60,188
5,000 to 10,000	294,570	342,142	261,440	141,336
10,000 to 15,000	240,900	259,417	192,680	101,143
15,000 to 20,000	158,860	139,414	94,780	45,008
20,000 to 25,000	130,010	101,029	58,600	27,166
25,000 to 30,000	110,130	64,594	30,430	13,500
30,000 to 35,000	89,270	47,740	20,890	8,702
35,000 to 40,000	82,940	45,985	17,020	6,512
40,000 to 45,000	67,500	35,405	12,550	4,710
45,000 to 50,000	51,560	25,825	10,360	3,542
50,000 to 100,000	142,480	82,135	25,810	9,904
100,000 and over	10,130	8,241	1,740	719
Total	1,508,920	1,323,770	833,530	422,431

Note: See pages 24 to 40 for table descriptions; and page 10 for list of unpublished tables.

Tableau de base 14 (fin)

Postes choisis selon le palier de revenu total

Année d'imposition 1992 (en milliers de dollars)

Tax credit items Postes de crédits d'impôt				Palier de revenu total
Tuition fee and education amount transferred from child Frais de scolarité et montant relatif aux études transférés d'un enfant		Federal political contribution tax credit Crédit d'impôt pour contributions politiques fédérales		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	
	\$		\$	Déclarations imposables
3,760	3,635	1,590	42	Moins de \$10,000
7,770	11,011	2,400	76	10,000 à 12,500
12,990	21,586	4,770	281	12,500 à 15,000
14,130	19,279	4,630	342	15,000 à 17,500
17,730	27,516	5,950	310	17,500 à 20,000
20,050	33,135	4,830	256	20,000 à 22,500
20,060	27,454	5,420	348	22,500 à 25,000
19,600	29,783	4,910	338	25,000 à 27,000
26,630	42,653	7,360	457	27,000 à 30,000
43,010	70,628	10,400	726	30,000 à 35,000
42,870	66,882	7,980	532	35,000 à 40,000
41,400	63,113	8,110	656	40,000 à 45,000
39,300	65,601	10,120	746	45,000 à 50,000
166,950	308,108	34,900	2,974	50,000 à 100,000
30,600	70,830	15,820	2,159	100,000 et plus
506,870	861,215	129,160	10,240	Total
				Toutes les déclarations
2,540	4,381			Moins de \$5,000
11,540	15,185	1,590	42	5,000 à 10,000
27,690	46,795	7,340	358	10,000 à 15,000
35,470	56,095	10,670	652	15,000 à 20,000
41,210	62,161	10,250	604	20,000 à 25,000
47,080	73,213	12,270	795	25,000 à 30,000
43,320	71,101	10,400	726	30,000 à 35,000
42,900	66,954	7,980	532	35,000 à 40,000
41,440	63,150	8,110	656	40,000 à 45,000
39,580	66,312	10,120	746	45,000 à 50,000
167,330	308,738	34,900	2,974	50,000 à 100,000
30,620	70,875	15,820	2,159	100,000 et plus
530,720	904,961	129,430	10,242	Total
Tax credit items Postes de crédits d'impôt				Palier de revenu total
Federal Investment Tax Credit Crédit d'impôt fédéral à l'investissement		Federal Foreign Tax Credit Crédit ds'impôt		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	
	\$		\$	Déclarations imposables
2,990	503	1,340	107	Moins de \$10,000
2,460	857	3,670	216	10,000 à 12,500
3,800	1,907	3,720	741	12,500 à 15,000
3,470	2,240	4,130	296	15,000 à 17,500
3,220	2,409	5,620	623	17,500 à 20,000
2,770	2,502	6,170	1,135	20,000 à 22,500
1,760	1,733	5,080	1,362	22,500 à 25,000
1,450	1,423	5,590	1,529	25,000 à 27,000
1,950	2,511	8,820	1,730	27,000 à 30,000
3,410	6,300	15,650	3,531	30,000 à 35,000
2,720	4,836	12,270	3,186	35,000 à 40,000
2,190	5,145	13,150	4,927	40,000 à 45,000
1,820	4,223	13,880	10,608	45,000 à 50,000
5,330	14,415	73,690	36,078	50,000 à 100,000
2,700	6,746	39,080	76,523	100,000 et plus
42,010	57,750	211,840	142,592	Total
				Toutes les déclarations
20	8	120	28	Moins de \$ 5,000
3,300	496	1,230	83	5,000 à 10,000
6,340	2,764	7,410	990	10,000 à 15,000
6,700	4,649	9,910	1,033	15,000 à 20,000
4,630	4,277	11,310	2,535	20,000 à 25,000
3,400	3,934	14,780	4,459	25,000 à 30,000
3,410	6,300	15,780	3,718	30,000 à 35,000
2,720	4,836	12,430	3,925	35,000 à 40,000
2,190	5,145	13,240	5,101	40,000 à 45,000
1,870	4,223	13,880	10,620	45,000 à 50,000
5,390	14,415	74,220	39,019	50,000 à 100,000
2,710	6,746	39,320	81,301	100,000 et plus
42,680	57,794	213,610	152,810	Total

Note : Les pages 25 à 41 donnent la description des tableaux et la page 11 fournit la liste des données non publiées.

Description of items in Part II

Note to users:

We have described these items in plain language, but if you need further explanations of any of the items described below, please call us at (613) 957-7387.

We have taken the statistics in this publication from tax returns. To help you understand the definitions and descriptions we use, we have included the related section of the tax return before each portion of text.

Item 1: Number of taxable returns

This item refers to the number of returns filed for the 1992 taxation year with at least \$1 in federal or provincial tax payable.

Item 2: Number of non-taxable returns

This item refers to returns with no federal or provincial tax payable.

Item 3: Total number of returns

This item is the total of items 1 and 2.

Income items

1) Employment income

Employment income (box 14 on all T4 slips)		101		•
Commissions (box 42 on all T4 slips)	102			
Other employment income (tips, gratuities, etc.)		104		•

Item 4: Employment income before deductions - Line 101 of the return less commissions

This item refers to income from wages and salaries, taxable allowances and benefits, and bonuses and directors' fees.

Item 5: Commissions - Line 102 of the return

This item refers to income an employee received based on a percentage of sales. Some persons may be paid by commission only, while others may receive a fixed salary as well as a percentage of sales.

Item 6: Other employment income - Line 104 of the return

This item includes tips and gratuities, shareholders' loans, and benefits received from income-maintenance insurance plans. Net research grants may also be included here, or on line 130 of the return.

2) Pension income

Old Age Security pension (box 18 on the T4A(OAS) slip)		113		•
Canada or Quebec Pension Plan benefits (box 20 on the T4A(P) slip)		114		•
Disability benefits included at line 114 (box 16 on the T4A(P) slip)	152			
Other pensions or superannuation (from all T4A slips)		115		•

Description des postes

Note aux utilisateurs :

Nous avons décrit les postes ci-dessous en termes simples. Si vous avez besoin d'explications supplémentaires, veuillez nous téléphoner au (613) 957-7387.

Nous avons tiré les données présentées dans cette publication des déclarations de revenus. Pour vous aider à comprendre les définitions et les descriptions, nous avons inséré la partie visée de la déclaration au début de chaque partie de texte.

Poste 1 : Nombre de déclarations imposables Il s'agit du nombre de déclarations soumises pour l'année d'imposition 1992 et pour lesquelles l'impôt fédéral et provincial à payer était d'au moins 1 \$.

Poste 2 : Nombre de déclarations non imposables Il s'agit du nombre de déclarations pour lesquelles il n'y avait pas d'impôt fédéral ou provincial à payer.

Poste 3 : Nombre total de déclarations Il s'agit du total des déclarations des postes 1 et 2.

Postes de revenus

1) Revenus d'emploi

Revenus d'emploi (case 14 de tous les feuillets T4)	101	Ⓢ
Commissions (case 42 de tous les feuillets T4)	102	
Autres revenus d'emploi (pourboires, gratifications, etc.)	104	Ⓢ

Poste 4 : Revenus d'emploi avant retenues - Ligne 101 de la déclaration moins les commissions Il s'agit du total des revenus suivants : salaires et traitements, allocations et avantages imposables, primes et jetons de présence.

Poste 5 : Commissions - Ligne 102 de la déclaration Il s'agit du revenu que reçoit un employé en fonction d'un pourcentage des ventes qu'il a effectuées. Certains employés ne reçoivent que des commissions, tandis que d'autres vendeurs reçoivent un salaire fixe ainsi qu'un pourcentage des ventes effectuées.

Poste 6 : Autres revenus d'emploi - Ligne 104 de la déclaration Ce poste comprend les pourboires et gratifications, les prêts d'actionnaires et les paiements d'un régime d'assurance de sécurité du revenu. Les montants nets de subventions de recherches peuvent être inclus ici ou au poste 130 de la déclaration.

2) Revenus de pensions

Pension de sécurité de la vieillesse (case 18 du feuillet T4A(OAS))	113	Ⓢ
Prestations du Régime de pensions du Canada ou du Régime de rentes du Québec (case 20 du feuillet T4A(P))	114	Ⓢ
Prestations d'invalidité incluses à la ligne 114 (case 16 du feuillet T4A(P))	152	
Autres pensions et pensions de retraite (selon tous les feuillets T4A)	115	Ⓢ

Item 7: Old Age Security pension - Line 113 of the return This amount comes from the Old Age Security pension plan. Persons 65 years of age or over receive an annual amount of \$4,509.

Item 8: Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) benefits - Line 114 of the return This item includes death and disability benefits.

Item 9: Other pensions or superannuation - Line 115 of the return This item also includes income from registered retirement income funds (RRIFs), deferred profit-sharing plans, and income from foreign pensions.

3) Income from other sources

Family Allowance payments (box 14 on the TFA1 slip)	118			●
Unemployment Insurance benefits (box 14 on the T4U slip)	119			●
Taxable amount of dividends from taxable Canadian corporations (attach a completed Schedule 5)	120			●
Interest and other investment income (attach a completed Schedule 5)	121			●
Partnership income: limited or non-active partners only (attach a completed Schedule 5)	Net 122			●
Rental income	Gross 160	Net 126		●
Taxable capital gains (attach a completed Schedule 3)	127			
Alimony or separation allowance income	128			●
Registered retirement savings plan income (attach all T4RSP slips)	129			●
Other income (see line 130 in the guide) Specify:	130			●

Item 10: Family Allowance - Line 118 of the return Family Allowance payments were \$418.56 per child in 1992, except in Quebec and Alberta where graduated payment systems exist. Usually, the mother receives the Family Allowance payments.

Item 11: Unemployment Insurance benefits - Line 119 of the return The maximum benefit for 1992 was about \$21,300.

Item 12: Taxable amount of dividends from taxable Canadian corporations - Line 120 of the return The amount is the total dividend value plus 25 %. A dividend tax credit is also available. Please see item 64 for more information.

We took items 13 through 18 from Schedule 5 and Line 121 of the return.

Item 13: Bond interest This is the amount of interest on bonds or debentures.

Item 14: Bank interest This is the amount of interest on bank deposits as well as unspecified interest.

Item 15: Mortgage interest This includes interest income from mortgages, notes, and other securities such as treasury bills.

Item 16: Income from trusts This is the amount paid or accrued as trust income.

Item 17: Annuity income This item includes the taxable portion of annuity income as well as annuity payments from a registered retirement savings plan (RRSP).

Poste 7 : Pension de sécurité de la vieillesse - Ligne 113 de la déclaration Ce montant provient du régime de pension de sécurité de la vieillesse. Les personnes âgées de 65 ans ou plus reçoivent un montant annuel de 4 509 \$.

Poste 8 : Prestations du Régime de pensions du Canada (RPC) ou du Régime de rentes du Québec (RRQ) - Ligne 114 de la déclaration Ce poste comprend les prestations de décès et les prestations d'invalidité.

Poste 9 : Autres pensions et pensions de retraite - Ligne 115 de la déclaration Ce poste comprend le revenu provenant d'un fonds enregistré de revenu de retraite (FERR), d'un régime de participation différée aux bénéfices (RPDB) et les prestations de pensions reçues de pays étrangers.

3) Revenus d'autres provenances

Allocations familiales (case 14 du feuillet TFA1)	118		●
Prestations d'assurance-chômage (case 14 du feuillet T4U)	119		●
Montant imposable des dividendes de corporations canadiennes imposables (remplissez et incluez l'annexe 5)	120		●
Intérêts et autres revenus de placements (remplissez et incluez l'annexe 5)	121		●
Revenus de société : associés commanditaires ou non engagés de façon active (remplissez et incluez l'annexe 5)	Nets 122		●
Revenus de location	Bruts 160	Nets 126	●
Gains en capital imposables (remplissez et incluez l'annexe 3)	127		
Pension alimentaire ou allocation de séparation	128		●
Revenu d'un régime enregistré d'épargne-retraite (annexez tous les feuillets T4RSP)	129		●
Autres revenus (consultez le guide à la ligne 130)	Précisez : 130		●

Poste 10 : Allocations familiales - Ligne 118 de la déclaration Les allocations familiales étaient de 418,56 \$ par enfant en 1992, sauf au Québec et en Alberta qui ont leur propre système. Habituellement, la mère est la bénéficiaire des allocations familiales.

Poste 11 : Prestations d'assurance-chômage - Ligne 119 de la déclaration La prestation maximale pour 1992 était de 21 300 \$.

Poste 12 : Montant imposable des dividendes de corporations canadiennes imposables - Ligne 120 de la déclaration Il s'agit du montant des dividendes plus 25 pour 100 de ce montant. Un crédit d'impôt pour dividendes est aussi disponible. Veuillez vous reporter au poste 64 pour plus de renseignements.

Les données des postes 13 à 18 proviennent de l'annexe 5 ainsi que de la ligne 121 de la déclaration.

Poste 13 : Intérêts obligataires Il s'agit des montants d'intérêts d'obligations ou d'intérêts sur débenture.

Poste 14 : Intérêts bancaires Il s'agit des montants d'intérêts provenant des dépôts en banque ainsi que de ceux dont l'origine est inconnue.

Poste 15 : Intérêts hypothécaires Ces intérêts comprennent les montants d'intérêts provenant de revenus d'hypothèques, de billets et d'autres titres comme les bons du Trésor.

Poste 16 : Revenus de fiducie Il s'agit des montants versés ou accumulés comme revenus de fiducie.

Poste 17 : Revenus de rentes Ces revenus comprennent la partie imposable des revenus de rentes de même que les paiements reçus d'un régime enregistré d'épargne-retraite (REER).

- Item 18: Foreign investment income** This is the total investment income from foreign sources.
- Item 19: Net rental income - Line 126 of the return** This item is the rental income after deductions. Income from Multiple Unit Residential Buildings (MURBs) is included in item 28, "Other income".
- Item 20: Taxable capital gains - Line 127 of the return** This amount represents 75 % of capital gains or losses. Schedule 3 of the return on page 280 indicates the details of the items included in this amount.
- Item 21: Registered retirement savings plan (RRSP) income - Line 129 of the return** This item refers to RRSP income, less annuity payments from an RRSP. Before 1988, we included RRSP income, less annuity payments, in item 28, "Other income".

4) Income from self-employment

Business income	Gross	162		Net	135			<input type="radio"/>
Professional income	Gross	164		Net	137			<input type="radio"/>
Commission income	Gross	166		Net	139			<input type="radio"/>
Farming income	Gross	168		Net	141			<input type="radio"/>
Fishing income	Gross	170		Net	143			<input type="radio"/>
Workers' Compensation payments (box 10 on the T5007 slip)		144						<input type="radio"/>
Social assistance payments (box 11 on the T5007 slip)		145						<input type="radio"/>
Net federal supplements (box 21 on the T4A(OAS) slip)		146						<input type="radio"/>
Add lines 144, 145 and 146. Deduct this amount at line 250.		147						<input type="radio"/>
Add lines 101 and 104 to 143 inclusive and 147. This is your Total income.					150			

Self-employment income presented here corresponds to net income, i.e., the gross income, less any adjustments and expenses incurred.

- Item 22: Net business income - Line 135 of the return** This item is the income from privately owned businesses and partnerships.
- Item 23: Net professional income - Line 137 of the return** When a professionally qualified person is employed by a company, government, or institution, this individual's income is included in item 4, "Employment income". Item 23 refers only to income from independent practice such as earnings by self-employed accountants, doctors, dentists, and lawyers.
- Item 24: Net commission income - Line 139 of the return** This item shows the net commission income for self-employed people working in sales and earning commissions such as real estate agents.
- Item 25: Net farming income - Line 141 of the return** For example, self-employed beekeepers and farmers, including tree farmers, report their income on this line.
- Item 26: Net fishing income - Line 143 of the return** Included here is the income of boat owners and boat renters who generate income from fishing.

Poste 18 : Revenus de placements étrangers

Il s'agit du total des revenus de placements de sources étrangères.

Poste 19 : Revenus nets de location - Ligne 126 de la déclaration

Il s'agit du montant des revenus de location après les déductions. Les revenus provenant d'immeubles résidentiels à logements multiples (IRLM) sont inclus dans les autres revenus au poste 28.

Poste 20 : Gains en capital imposables - Ligne 127 de la déclaration

Ce montant représente 75 pour 100 du total des gains ou des pertes en capital. Pour obtenir plus de précisions sur ce que comprend ce montant, veuillez vous référer à l'annexe 3 de la déclaration à la page 281.

Poste 21 : Revenu d'un régime enregistré d'épargne-retraite - Ligne 129 de la déclaration

Il s'agit des revenus provenant d'un REER, moins les paiements de rente d'un REER. Avant 1988, les revenus d'un REER moins les paiements de rente étaient inclus au poste 28, «Autres revenus».

4) Revenus d'un travail indépendant

Revenus d'entreprise	Bruts	162		Nets	135		<input type="radio"/>
Revenus de profession libérale	Bruts	164		Nets	137		<input type="radio"/>
Revenus de commissions	Bruts	166		Nets	139		<input type="radio"/>
Revenus d'agriculture	Bruts	168		Nets	141		<input type="radio"/>
Revenus de pêche	Bruts	170		Nets	143		<input type="radio"/>
Indemnités pour accidents du travail (case 10 du feuillet T5007)		144					<input type="radio"/>
Prestations d'assistance sociale (case 11 du feuillet T5007)		145					<input type="radio"/>
Versement net des suppléments fédéraux (case 21 du feuillet T4A(OAS))		146					<input type="radio"/>
Additionnez les montants des lignes 144 à 146. Déduisez ce montant à la ligne 250.		147					

Additionnez les montants des lignes 101, 104 à 143 et 147. Voici votre **revenu total**. 150

Les revenus de travail indépendant présentés ici correspondent au revenu net, c'est-à-dire les revenus bruts moins les ajustements et les dépenses engagées.

Poste 22 : Revenus nets d'entreprise - Ligne 135 de la déclaration

Ce poste comprend les revenus provenant des sociétés et des entreprises privées.

Poste 23 : Revenus nets de profession libérale - Ligne 137 de la déclaration

Lorsqu'un membre d'une profession libérale est employé par une compagnie, un gouvernement ou une institution, son revenu est inclus au poste 4, «Revenus d'emploi». Le poste 23 inclut seulement les revenus provenant de profession libérale, comme les revenus de comptables, de médecins, de dentistes et d'avocats.

Poste 24 : Revenus nets de commissions - Ligne 139 de la déclaration

Ce poste présente les revenus nets de commissions des vendeurs à commissions qui sont établis à leur propre compte, tels les agents d'immeubles.

Poste 25 : Revenus nets d'agriculture - Ligne 141 de la déclaration

À titre d'exemple, les apiculteurs, agriculteurs et pépiniéristes sont inclus dans ce poste.

Poste 26 : Revenus nets de pêche - Ligne 143 de la déclaration

Ce poste comprend les revenus des particuliers qui possèdent ou louent un bateau et qui font de la pêche en vue d'en tirer un revenu.

Item 27: Tax exempt income

This refers to the total of the following incomes which appear on lines 144, 145 and 146 respectively,

- Workers' Compensation;
- social assistance payments; and
- net federal supplements.

Note: a deduction may be claimed for the sum of these items at line 250 of the return.

5) Miscellaneous income:**Item 28: Other income**

This item contains the following incomes reported on line 130 of the return:

- supplementary unemployment benefit plans;
- annuities from income-averaging annuity contracts;
- training allowances;
- scholarships (less \$500);
- fellowships (less \$500);
- artists' project grants (less \$500)
- net research grants; (or may be reported on line 104)
- bursaries and prizes for achievement (less \$500);
- disability income or benefits;
- miscellaneous fees;
- wage-loss replacement plans; (or may be reported on line 104)
- retiring allowances;
- lump-sum payments from pensions;
- registered education savings plan income;
- resources income net of Canadian exploration or development expenses;
- death benefits; and
- other income not reported elsewhere.

For our purposes, we also add the following incomes:

- net limited partnership income (line 122 of the return);
- alimony, separation allowances or child support (line 128 of the return); and
- net income attributed to MURBs.

6) Total income assessed, non-taxable components, and other comments**Item 29: Total income assessed
- Line 150 of the return,
or the total of items 4 to 28**

This item contains the amount reported on Line 150 of the return or the total of items 4 to 28.

This item does not, however, include non-taxable income from the following:

Poste 27 : Revenus non imposables

Il s'agit du total des revenus suivants déclarés respectivement, aux lignes 144, 145 et 146 de la déclaration :

- les indemnités pour accidents du travail;
- les prestations d'assistance sociale;
- les versements nets des suppléments fédéraux.

Veuillez noter : la déduction pour la somme des postes ci-dessus peut être demandée à la ligne 250 de la déclaration.

5) Autres revenus

Poste 28 : Autres revenus

Ce poste comprend les revenus suivants déclarés à la ligne 130 de la déclaration :

- les montants d'un régime de prestations supplémentaires de chômage;
- les rentes des paiements de contrats de rente à versements invariables;
- les allocations de formation;
- les bourses d'études (moins 500 \$);
- les bourses de perfectionnement (moins 500 \$);
- les subventions reçues par un artiste pour un projet; (moins 500 \$);
- les montants nets de subventions de recherches; (ou, déclaré à la ligne 104)
- les bourses d'entretien et les prix couronnant les travaux (moins 500 \$);
- les prestations ou revenus d'invalidité;
- les honoraires ou cachets divers;
- les revenus d'un régime d'assurance-salaire; (ou, déclaré à la ligne 104)
- les allocations de retraite;
- les paiements forfaitaires d'un régime de pension;
- les revenus d'un régime enregistré d'épargne-études;
- les revenus relatifs à des ressources moins les frais d'exploration et d'aménagement au Canada;
- les prestations de décès;
- les autres revenus non déclarés ailleurs.

Pour nos besoins, nous ajoutons également les revenus suivants :

- les revenus nets de société-associés commanditaires (ligne 122 de la déclaration);
- les pensions alimentaires, allocations de séparation reçues ou les paiements versés pour le soutien d'enfants (ligne 128 de la déclaration);
- les revenus nets provenant d'immeubles résidentiels à logements multiples (IRLM).

) Revenu total établi, éléments non imposables et autres remarques

**Poste 29 : Revenu total établi
Ligne 150 de la déclaration ou
la somme des montants figurant
aux postes 4 à 28**

Ce poste comprend le montant déclaré à la ligne 150 de la déclaration ou la somme des montants figurant aux postes 4 à 28.

Cependant, ce poste ne comprend pas les revenus non imposables suivants :

- War Veterans' Allowance;
- veterans' disability pension payments;
- dependants' pension;
- spouse's allowance;
- mother's allowance;
- lottery winnings;
- child tax credit;
- goods and services tax credit;
- property bequeathed on death;
- payments from the Société de l'assurance-automobile du Québec.
- student loans; and
- Quebec work income supplement

Note that some parts of total income assessed are in gross amounts and others are net. For example, dividend income is grossed-up to represent 125 % of such income. Interest and investment income are also gross figures since carrying charges are not deducted (netted out). On the other hand, taxable capital gains are net because only 75 % is reported.

When we include a couple in the sample that has separated or divorced, the alimony and/or child support is counted twice, as part of the income of the payor and the payee.

Deduction items

Deductions from total income assessed

Cotisations à un régime de pension agréé (case 20 de tous les feuillets T4)	207			•
Cotisations à un régime enregistré d'épargne-retraite (annexez les reçus)	208			•
Cotisations annuelles syndicales, professionnelles et semblables (case 44 de tous les feuillets T4 ou annexez les reçus)	212			•
Frais de garde d'enfants (remplissez et annexez la formule T778)	214			•
Frais de préposé aux soins (remplissez et annexez la formule T929)	215			•
Pertes déductibles au titre d'un placement d'entreprise	217			•
Frais de déménagement (remplissez et annexez la formule T1-M)	219			•
Pension alimentaire ou allocation de séparation versée	220			•
Frais financiers et frais d'intérêt (remplissez et incluez l'annexe 5)	221			•
Frais d'exploration et d'aménagement (remplissez et incluez l'annexe 5)	224			•
Autres dépenses d'emploi (remplissez et annexez la formule T2200 ou TL2)	229			•
Autres déductions (consultez le guide à la ligne 232)	232	Précisez :		•
Additionnez les montants des lignes 207 à 232.		233		►

Item 30: Registered pension plan (RPP) contributions - Line 207 of the return

This item indicates pension plan deductions from salaries.

Item 31: Registered retirement savings plan (RRSP) contributions - Line 208 of the return, less transfers of funds and rollovers.

The deduction for an employee is 18 % of earned income, up to a maximum of \$11,500.

- l'allocation d'ancien combattant;
- les indemnités d'invalidité pour les anciens combattants;
- les pensions de personnes à charge;
- les allocations de conjoint;
- les allocations maternelles;
- les gains de loterie;
- le crédit d'impôt pour enfants;
- le crédit pour la taxe sur les produits et services;
- les biens transmis au décès;
- les paiements de la Société de l'assurance-automobile du Québec.
- les prêts pour les étudiants
- le supplément du travail du Québec

Veuillez noter que certains éléments du revenu total établi sont des montants bruts, et d'autres sont des montants nets. Par exemple, le revenu provenant des dividendes est majoré pour représenter 125 pour 100 des revenus. Les intérêts et les revenus de placements sont aussi des montants bruts puisque les frais financiers n'en sont pas déduits. Les gains en capital sont des montants nets puisque seulement 75 pour 100 des gains totaux doivent être déclarés.

De plus, si deux ex-conjoints font partie de notre échantillon, nous compterons les pensions alimentaires et/ou les paiements versés pour le soutien d'enfants deux fois, puisqu'elles sont incluses dans les revenus du bénéficiaire et du payeur.

Postes de déductions

Déductions du revenu total établi

Registered pension plan contributions (box 20 on all T4 slips)	207		⊙
Registered retirement savings plan contributions (attach receipts)	208		⊙
Annual union, professional or like dues (box 44 on all T4 slips or attach receipts)	212		⊙
Child care expenses (attach a completed Form T778)	214		⊙
Attendant care expenses (attach a completed Form T929)	215		⊙
Allowable business investment losses	217		⊙
Moving expenses (attach a completed Form T1-M)	219		⊙
Alimony or separation allowance paid	220		⊙
Carrying charges and interest expenses (attach a completed Schedule 5)	221		⊙
Exploration and development expenses (attach a completed Schedule 5)	224		⊙
Other employment expenses (attach a completed Form T2200 or TL2)	229		⊙
Other deductions (see line 232 in the guide) Specify:	232		⊙
Add lines 207 through 232.		233	

Poste 30 : Cotisations à un régime de pension agréé - Ligne 207 de la déclaration

Il s'agit du montant retenu sur le salaire pour un régime de pension.

Poste 31 : Cotisations à un régime enregistré d'épargne-retraite (REER) - Ligne 208 de la déclaration, moins les transferts de fonds et les roulements de fonds.

La déduction maximale pour un employé est de 18 pour 100 du revenu gagné sans dépasser 11 500 \$.

Item 32: Union and professional dues - Line 212 of the return

This item includes membership dues, dues paid to a parity or advisory committee, malpractice liability insurance premiums, and professional membership dues if the taxfiler needs them to maintain a professional status recognized by law.

Initiation fees and special assessments or charges for any purpose other than the organization's ordinary operating costs are excluded.

Item 33: Child care expenses - Line 214 of the return

In 1992, the limits for child care expenses were \$4,000 for each child 6 or under, or for an infirm child. For children between 7 and 14, \$2,000 could be deducted for each child. The maximum that could be claimed was two-thirds of the taxfiler's earned income for the year.

Item 34: Carrying charges and interest expenses - Line 221 of the return or according to the Schedule 5 calculation

This item includes:

- carrying charges and interest expenses paid on money borrowed to earn investment income, except service charges or interest on loans taken out after November 12, 1981 to invest in an RRSP or an RPP;
- fees for management or safe custody of investments;
- safety deposit box charges;
- accounting fees for recording investment income; and
- investment counsel fees.

Item 35: Other employment expenses - Line 229 of the return

This item includes the deductions for certain expenses incurred by the taxfiler to earn employment income, for example:

- travel expenses;
- cost of an office, or wages to assistants;
- expenses paid to earn commission income;
- costs of meals, up to 80 %;
- lodging while employed away from home;
- power-saw expenses;
- cost of supplies;
- expenses paid to earn income from artistic activities; and
- motor vehicle costs.

Item 36: Other deductions - Line 232 of the return

For our purposes, these include:

- repayments of income amounts;
- legal and accounting fees;
- capital cost allowance claims for Canadian motion picture films and video tape;
- depletion allowances;
- Saskatchewan provincial pension plan contributions;
- capital loss on disposition of particular Canadian business equities;
- moving expenses (line 219 of the return);
- clergyman's residences;

Poste 32 : Cotisations syndicales et professionnelles - Ligne 212 de la déclaration	<p>Ce poste comprend les cotisations de membre, les cotisations versées à un comité paritaire ou consultatif, les primes d'assurance-responsabilité professionnelle et les cotisations de membre à une association professionnelle qu'un particulier doit verser pour conserver un statut professionnel reconnu par la loi.</p> <p>Ce poste exclut cependant les droits d'adhésion et les cotisations ou les frais spéciaux pour couvrir d'autres frais que les frais ordinaires de fonctionnement de l'organisme.</p>
Poste 33 : Frais de garde d'enfants - Ligne 214 de la déclaration	<p>En 1992, les limites applicables aux frais de garde étaient de 4 000 \$ pour les enfants de 6 ans ou moins ou pour les enfants ayant une déficience, et de 2 000 \$ pour les enfants de 7 à 14 ans. La déduction maximale était les deux tiers du revenu gagné par le déclarant pour l'année.</p>
Poste 34 : Frais financiers et frais d'intérêts - Ligne 221 de la déclaration ou selon le calcul de l'annexe 5	<p>Ces frais comprennent les montants suivants :</p> <ul style="list-style-type: none"> • les frais financiers et les frais d'intérêts payés sur l'argent emprunté pour gagner un revenu de placements, à l'exception des frais de gestion et de l'intérêt sur des emprunts contractés après le 12 novembre 1981 pour investir dans un REER ou dans un régime de pension agréé; • les frais de gestion ou de garde de placements; • les frais de location de cases de coffre-fort; • les honoraires versés pour la comptabilisation de revenus de placements; • les honoraires de conseillers en placements.
Poste 35 : Autres dépenses d'emploi - Ligne 229 de la déclaration	<p>Ce poste comprend les déductions de certaines dépenses engagées par le déclarant pour gagner un revenu d'emploi, par exemple :</p> <ul style="list-style-type: none"> • les dépenses de voyages; • les frais de bureau ou les salaires versés à des adjoints; • les dépenses engagées pour gagner un revenu de commissions; • les frais de repas jusqu'à 80 pour 100; • les frais d'hébergement lorsque le travail a éloigné l'employé de son domicile; • les frais de scie mécanique; • le coût des fournitures; • les dépenses engagées pour gagner un revenu qui provient d'activités artistiques; • les frais de véhicules à moteur.
Poste 36 : Autres déductions - Ligne 232 de la déclaration	<p>Pour nos besoins, les autres déductions comprennent les montants suivants :</p> <ul style="list-style-type: none"> • le remboursement de sommes déclarées comme revenu; • les frais juridiques et comptables; • la déduction pour amortissement pour les bandes magnétoscopiques et les films canadiens; • la déduction pour épuisement; • les cotisations au régime de pension de la Saskatchewan; • les pertes en capital subies à la disposition de certains biens mobiliers canadiens; • les frais de déménagement (ligne 219 de la déclaration); • la déduction pour la résidence des membres du clergé;

- alimony and child support deduction (line 220 of the return); and
- Canadian exploration and development expenses (line 224 of the return).

Deductions from net income

Déduction pour prêts à la réinstallation d'employés (selon tous les feuillets T4)	248			
Déductions pour options d'achat d'actions et pour actions	249			
Déduction pour autres paiements (inscrivez le montant de la ligne 147)	250			
Pertes d'autres années d'une société en commandite	251			
Pertes autres que des pertes en capital d'autres années	252			
Pertes nettes en capital d'autres années (1972 à 1991)	253			
Déduction pour gains en capital	254			
Déductions pour les habitants de régions éloignées (remplissez et annexe la formule T2222)	255			
Déductions supplémentaires (consultez le guide à la ligne 256)	256			
Additionnez les montants des lignes 248 à 256.		257		
Montant de la ligne 239 moins celui de la ligne 257; si le résultat est négatif, inscrivez «0». Voici votre		260		

Item 37: Capital gains deduction The following limits apply to capital gains deductions:

- Line 254 of the return

- \$500,000 of gains realized on the disposition of agricultural property;
- \$500,000 on qualifying small business corporation shares; and
- \$100,000 on all other types of capital properties.

Cumulative net investment losses (CNIL) may reduce the amount of net taxable capital gains otherwise eligible for the capital gains deduction.

Item 38: Additional deductions

These include:

- Line 256 of the return

- the vow of perpetual poverty deduction;
- the United States social security income deduction; and
- all the items in lines 248 to 253, and line 255 of the return; and,
- other years' restricted farm losses.

Item 39: Total deductions

This item is the total of items 30 to 38.

Item 40: Taxable income assessed - Line 260 of the return

This is the amount on which we calculate income tax e.g.,

Taxable income	Tax
\$29,590 or less	17%
\$29,590 - 59,180	\$ 5,030 plus 26% on next \$29,590
\$59,180 or more	\$12,724 plus 29% on remainder

Non-refundable tax credits

Non-refundable tax credits have the same value for all Canadians regardless of their income. These credits reduce their federal income tax payable. However, they do not refund the excess. The non-refundable tax credit is 17 % of the total credit amount. We calculate credits for charitable donations and gifts to the Crown exceeding \$250, at a rate of 29 %.

- la déduction pour pension alimentaire et les paiements pour le soutien d'enfants (ligne 220 de la déclaration);
- les frais d'exploration et d'aménagement au Canada (ligne 224 de la déclaration).

Déductions du revenu net

Employee home relocation loan deduction (from all T4 slips)	248		•
Stock option and shares deductions	249		•
Other payments deduction (enter the amount from line 147)	250		•
Limited partnership losses of other years	251		•
Non-capital losses of other years	252		•
Net capital losses of other years (1972 to 1991)	253		•
Capital gains deduction	254		•
Northern residents deductions (attach a completed Form T2222)	255		•
Additional deductions (see line 256 in the guide)	256		•
Add lines 248 through 256. 257			
Subtract line 257 from line 239, (if negative, enter "0"). This is your Taxable income 260			

Poste 37 : Déduction pour gains en capital - Ligne 254 de la déclaration Les limites suivantes s'appliquent aux déductions pour gains en capital :

- 500 000 \$ pour les gains réalisés à la disposition de biens agricoles;
- 500 000 \$ pour les actions admissibles d'une petite entreprise;
- 100 000 \$ pour tous les autres genres de biens en immobilisation.

La perte nette cumulative sur placement (PNCP) peut réduire le montant des gains en capital qui aurait donné droit à la déduction pour gains en capital.

Poste 38 : Déductions supplémentaires - Ligne 256 de la déclaration

Il s'agit des suivantes :

- la déduction pour voeu de pauvreté perpétuelle;
- la déduction pour les prestations de sécurité sociale des États-Unis;
- tous les éléments des lignes 248 à 253 et 255 de la déclaration;
- les pertes agricoles restreintes d'autres années.

Poste 39 : Total des déductions Il s'agit du total des postes 30 à 38.

Poste 40 : Revenu imposable établi - Ligne 260 de la déclaration Il s'agit du montant à partir duquel l'impôt sur le revenu est calculé.

Revenu imposable	Impôt
29 590 \$ ou moins	17 %
29 590 \$ - 59 180 \$	5 030 \$ plus 26 % des 29 590 \$ suivants
59 180 \$ ou plus	12 724 \$ plus 29 % du reste

Crédits d'impôt non remboursables

Les crédits d'impôt non remboursables ont la même valeur pour tous les Canadiens, peu importe leur revenu. Ces crédits réduisent l'impôt sur le revenu fédéral, mais l'excédent n'est pas remboursé. Les crédits d'impôt non remboursables correspondent à 17 pour 100 du montant total des crédits. Toutefois, une déduction de 29 pour 100 est accordée pour les dons de charité et les dons au Canada ou à une province qui excèdent 250 \$.

Basic personal amount	Claim \$6,456.00	300		
Age amount (if you were born in 1927 or earlier)	Claim \$3,482.00	301		
Married amount (complete the personal amounts area on page 2)		303		⊙
Amounts for dependent children (complete the personal amounts area on page 2)		304		⊙
Additional personal amounts (attach a completed Schedule 6)		305		⊙
Canada or Quebec Pension Plan contributions				
Contributions through employment from box 16 on all T4 slips (maximum \$696.00)		308		• ⊙
Contributions payable on self-employment earnings (attach a completed Schedule 8)		310		•
Unemployment Insurance premiums from box 18 on all T4 slips (maximum \$1,107.60)		312		• ⊙
Pension income amount (maximum \$1,000, see line 314 in the guide)		314		⊙
Disability amount (claim \$4,233, see line 316 in the guide)		316		⊙
Disability amount transferred from a dependant other than your spouse		318		⊙
Tuition fees (attach Form T2202A or receipts)		320		⊙
Education amount (attach Form T2202 or T2202A)		322		⊙
Tuition fees and education amount transferred from a child (attach Form T2202 or T2202A)		324		⊙
Amounts transferred from your spouse (attach a completed Schedule 2)		326		⊙
Medical expenses (attach receipts and complete Schedule 4)	330			⊙
Subtract 3% of line 236 on page 2 or \$1,614, whichever is less				
Allowable portion of medical expenses (if negative, enter "0")			▶ 332	
Add lines 300 through 326 and line 332 (if this total is more than line 260, see line 335 in the guide)		335		

		Multiply the amount at line 335 by 17% (or use Table A)	▶ 338	
Charitable donations (up to 20% of line 236; attach receipts)	340		⊙	
Gifts to Canada or a province (attach receipts)	342		⊙	
Total donations (add lines 340 and 342)	344			
Enter the amount from line 344 to a maximum of \$250	345			
Subtract line 345 from line 344 (if negative, enter "0")				
		Multiply that amount by 17%	▶ 346	
		Multiply that amount by 29%	▶ 348	
Add lines 338, 346 and 348. These are your Total non-refundable tax credits.			350	

Item 41: Basic personal amount - Line 300 of the return This is \$6,456 for all residents and for non-residents who carried on a business in Canada.

Item 42: Age amount - Line 301 of the return This is \$3,482, allowed to taxfilers aged 65 or older in 1992.

Item 43: Married amount - Line 303, and equivalent-to-married amount claimed at line 305 of the return This is \$5,380, which can be claimed by those whose spouse's net income was not over \$538. Also, unmarried persons can claim this if they supported a relative with a net income of not over \$538 and who:

- resided in Canada;
- resided with the taxfiler;
- was related by blood, marriage, or adoption; and
- was under 18, or was over 18 and mentally or physically infirm.

You can claim a reduced amount if the net income of the spouse or relative was over \$538, but under \$5,918. You calculate the reduced amount by subtracting the net income of the spouse or relative from \$5,918.

Item 44: Amounts for dependent children - Line 304 of the return This item includes the following deductions:

- \$417 for each of the first two children born in 1974 or later;
- \$834 for each additional child born in 1974 or later;

Montant personnel de base	Inscrivez 6 456,00 \$	300	
Montant en raison de l'âge (si vous êtes né(e) en 1927 ou avant)	Inscrivez 3 482,00 \$	301	
Montant de marié (remplissez la section des montants personnels à la page 2)		303	(.)
Montants pour enfants à charge (remplissez la section des montants personnels à la page 2)		304	(.)
Montants personnels supplémentaires (remplissez et incluez l'annexe 6)		305	(.)
Cotisations au Régime de pensions du Canada ou au Régime de rentes du Québec			
Cotisations d'employé (case 16 de tous les feuillets T4; maximum 696,00 \$)		308	• (.)
Cotisations à payer pour le revenu d'un travail indépendant (remplissez et incluez l'annexe 8)		310	•
Cotisations à l'assurance-chômage (case 18 de tous les feuillets T4; maximum 1 107,60 \$)		312	• (.)
Montant pour revenu de pension (maximum 1 000 \$, consultez le guide à la ligne 314)		314	(.)
Montant pour personnes handicapées (inscrivez 4 233 \$, consultez le guide à la ligne 316)		316	(.)
Montant pour personnes handicapées transféré d'une personne à charge autre que votre conjoint		318	(.)
Frais de scolarité (annexez la formule T2202A ou les reçus)		320	(.)
Montant relatif aux études (annexez la formule T2202 ou T2202A)		322	(.)
Frais de scolarité et montant relatif aux études transférés d'un enfant (annexez la formule T2202 ou T2202A)		324	(.)
Montants transférés de votre conjoint (remplissez et incluez l'annexe 2)		326	(.)
Frais médicaux (remplissez et incluez l'annexe 4 et annexez les reçus)	330		(.)
Moins le montant le moins élevé : 3 % de la ligne 236, ou 1 614 \$			
Partie déductible des frais médicaux (si le résultat est négatif, inscrivez «0»)		332	
Additionnez les montants des lignes 300 à 326 et de la ligne 332 (si ce total est plus élevé que le montant de la ligne 260, consultez le guide à la ligne 335)		335	

Multipliez le montant de la ligne 335 par 17 % ou référez-vous à la table A		338	
Dons de charité (maximum 20 % de la ligne 236; annexez les reçus)	340		(.)
Dons au Canada ou à une province (annexez les reçus)	342		(.)
Total des dons (total des lignes 340 et 342)	344		
Inscrivez le montant de la ligne 344 sans dépasser 250 \$	345	Multipliez ce montant par 17 %	346
Montant de la ligne 344 moins celui de la ligne 345		Multipliez ce montant par 29 %	348
Additionnez les montants des lignes 338, 346 et 348. Voici votre total des crédits d'impôt non remboursables.		350	

Poste 41 : Montant personnel de base - Ligne 300 de la déclaration Il s'agit d'un montant de 6 456 \$ que peuvent déduire tous les résidents et que peuvent déduire les non-résidents qui exploitent une entreprise au Canada.

Poste 42 : Montant en raison de l'âge - Ligne 301 de la déclaration Il s'agit d'un montant de 3 482 \$ que peuvent déduire les contribuables de plus de 65 ans en 1992.

Poste 43 : Montant de marié(e) - Ligne 303 et l'équivalent du montant de marié demandé à la ligne 305 de la déclaration Il s'agit d'un montant de 5 380 \$ que peuvent déduire les personnes dont le conjoint a un revenu net inférieur à 538 \$. Les personnes qui ne sont pas mariées peuvent également déduire ce montant si elles subviennent aux besoins d'une personne dont le revenu net est inférieur à 538 \$ et qui remplit les conditions suivantes :

- réside au Canada;
- réside avec le déclarant;
- est liée par le sang, le mariage ou l'adoption;
- a moins de 18 ans ou est âgée de plus de 18 ans et a une déficience mentale ou physique.

Un montant réduit peut être demandé si le revenu net du conjoint ou du parent est supérieur à 538 \$ et inférieur à 5 918 \$. Le montant réduit se calcule en soustrayant le revenu net du conjoint ou du parent de 5 918 \$.

Poste 44 : Montant pour enfants à charge - Ligne 304 de la déclaration Les déductions suivantes peuvent être demandées :

- 417 \$ pour chacun des deux premiers enfants nés en 1974 ou après;
- 834 \$ pour chaque autre enfant nés en 1974 ou après;

- \$1,583 for children born in 1973 or before, and who are physically or mentally infirm.

Item 45: CPP or QPP contributions: - Lines 308 and 310 of the return	This is the amount paid into the Canada Pension Plan or Quebec Pension Plan by employees and self-employed taxfilers. It does not include taxfilers aged 70 and over because they do not contribute.
Item 46: Unemployment Insurance premiums - Line 312 of the return	This is the amount deducted as Unemployment Insurance premiums and withheld by the employer, less any overpayment.
Item 47: Pension income amount - Line 314 of the return	<p>This amount is equal to \$1,000 or the total of payments received from certain types of pension income, whichever amount is less.</p> <p>"Eligible pension income" means:</p> <ul style="list-style-type: none"> • a life annuity; • payments from an RRSP, • payments from a registered retirement income fund (RRIF); or • the taxable part of general annuity payments.
Item 48: Disability amount - Lines 316 and 318 of the return	This is an amount that a taxfiler with a disability claims or that a taxfiler claims for a disabled person who is not the taxfiler's spouse. The maximum claim allowed is \$4,233 per disabled individual.
Item 49: Tuition fees and education amount - Lines 320, 322 and 324 of the return	This is the amount of tuition fees (minimum \$100) and the education amount (\$80 per month). This item also includes the tuition fees and the education amounts transferred from a student to a maximum of \$4,000 per student. Students who are enrolled full-time in a distance education program or a correspondence course may now be eligible for the education amount.
Item 50: Amounts transferred from spouse - Line 326 of the return	<p>When a spouse is entitled to certain credits that are not required to reduce his or her federal income tax to zero, you can transfer these amounts to the return of the other spouse.</p> <p>The taxfiler can transfer the following:</p> <ul style="list-style-type: none"> • age amount; • pension income amount; • disability amount; and • tuition fees and education amount.
Item 51: Allowable portion of medical expenses - Line 332 of the return	This item is medical expenses minus 3 % of net income or \$1,614, whichever amount is less.

- 1 583 \$ pour les enfants qui sont nés en 1973 ou avant et qui ont une déficience mentale ou physique.

Poste 45 : Cotisations au RPC ou au RRQ - Lignes 308 et 310 de la déclaration

Il s'agit du montant versé au Régime de pensions du Canada ou au Régime de rentes du Québec par les employés et les déclarants dont le revenu provient d'un travail indépendant. Les déclarants âgés de plus de 70 ans n'ont pas à contribuer.

Poste 46 : Cotisations à l'assurance-chômage - Ligne 312 de la déclaration

Il s'agit du montant déduit comme cotisations versées à l'assurance-chômage et retenu par l'employeur, moins tout paiement en trop de cotisations devant être remboursé.

Poste 47 : Montant pour revenu des pensions - Ligne 314 de la déclaration

Ce montant correspond au moins élevé des montants suivants, soit 1 000 \$ ou le total des paiements reçus pour certains genres de revenus de pensions admissibles.

Par revenus de pensions admissibles, on entend :

- une rente viagère;
- des paiements provenant d'un REER;
- des paiements provenant d'un fond enregistré de revenu de retraite (FERR);
- la partie imposable des paiements des rentes ordinaires.

Poste 48 : Montant pour personnes handicapées - Lignes 316 et 318 de la déclaration

Un déclarant peut demander ce montant pour lui-même s'il a une déficience grave ou il peut le demander pour une personne handicapée à sa charge autre que son conjoint. La déduction maximale admise est de 4 233 \$ par personne handicapée.

Poste 49 : Frais de scolarité et montant relatif aux études - Lignes 320, 322 et 324 de la déclaration

Il s'agit du montant de frais de scolarité (minimum 100 \$) et du montant relatif aux études (80 \$ par mois). Ce poste inclut aussi les frais de scolarité et le montant relatif aux études transférés d'un enfant, pour un maximum de 4 000 \$ par étudiant. Les étudiants inscrits à temps plein à des programmes de formation à distance ou à des cours par correspondance peuvent maintenant avoir droit à ce montant.

Poste 50 : Montants transférés du conjoint - Ligne 326 de la déclaration

Lorsqu'un déclarant a droit à certains crédits mais qu'il n'en a pas besoin pour ramener son impôt fédéral à zéro, il peut transférer ces montants à la déclaration de son conjoint.

Les montants suivants sont transférables :

- le montant en raison de l'âge;
- le montant pour revenu de pensions;
- le montant pour personnes handicapées;
- les frais de scolarité et le montant relatif aux études.

Poste 51 : Partie déductible des frais médicaux - Ligne 332 de la déclaration

Ce poste comprend les frais médicaux moins le moins élevé des montants suivants : 3 % du revenu net ou 1 614 \$.

Item 52: Non-refundable tax credits - Line 338 of the return.

This is 17 % of the total credit amounts from items 41 through 51.

Item 53: Charitable donations - Line 340 of the return

For this item, the taxfiler can claim a maximum amount of 20 % of net income. He or she can carry forward charitable donations for up to five years after the year in which they are made.

Item 54: Gifts to Canada or a province - Line 342 of the return

These types of donations are not limited to 20 % of net income. You can carry forward the value of gifts for up to five years after the year in which you make them.

Item 55: Total tax credits on donations - Lines 346 and 348 of the return.

We calculate this credit as 17 % on the first \$250, and 29 % on the balance.

Item 56: Total non-refundable tax credits - Line 350 of the return

This item is the sum of item 52, "Non-refundable tax credits" and item 55 "Total tax credits on donations".

Summary of tax and credit items

Subtract line 402 from line 401 or enter the amount from line 406 on Schedule 1 (if negative enter "0"). This is your Federal tax		406	
Federal political contribution tax credit	Total contributions 409		409
Allowable tax credit (from the calculation at line 410 in the guide)	410		410
Investment tax credit (attach a completed Form T2038 (IND))	412		412
Labour-sponsored funds tax credit (attach receipts)	414		414
Total of above credits		416	416
Federal tax before federal individual surtax (subtract line 416 from line 406: if negative, enter "0")		417	417
Federal individual surtax (look up the amount from line 406 in Table B or enter the amount from line 419 on Schedule 1)		419	419
Add lines 417 and 419. This is your Net federal tax .		420	420
Canada Pension Plan contribution payable on self-employment earnings from Schedule 8		421	421
Repayment of social benefits (enter the amount from line 235)		422	422
Repayment of child tax credit overpayment (attach a completed Schedule 7)		426	426
British Columbia tax (see line 428 in the guide)	428		428
Subtract: Transfer of spouse's unused renter's tax reduction (from calculation on spouse's T1C(B.C.))		430	430
Net British Columbia tax		431	431
Add lines 420 through 426 inclusive and line 431. This is your Total payable .		435	435

Item 57: Net federal tax - Line 420 of the return

This item consists of federal tax less any federal political contribution tax credit, investment tax credit, and labour-sponsored funds tax credit but plus the federal individual surtax and the minimum tax payable.

Item 58: Net provincial tax - Line 428 of the return

This item includes provincial surtax, flat tax (where it applies) and provincial minimum tax, less provincial foreign tax credits and any provincial tax reduction.

With the exception of Quebec, which collects its own income tax, the federal

Poste 52 : Crédits d'impôt non remboursables - Ligne 338 de la déclaration

Il s'agit de 17 pour 100 du total des montants de crédits des postes 41 à 51.

Poste 53 : Dons de charité - Ligne 340 de la déclaration

Pour ce poste, un montant maximum de 20 pour 100 du revenu net peut être déduit. Les dons de charité peuvent être reportés jusqu'à cinq ans après l'année où ils ont été faits.

Poste 54 : Dons au Canada ou à une province - Ligne 342 de la déclaration

Il n'y a pas de limite de 20 pour cent du revenu net pour ce type de dons. Les dons peuvent être reportés jusqu'à cinq ans après l'année où ils ont été faits.

Poste 55 : Total des crédits d'impôt pour dons - Lignes 346 et 348 de la déclaration

Ce crédit est calculé en prenant 17 pour 100 des premiers 250 \$ et 29 pour 100 sur le reste.

Poste 56 : Total des crédits d'impôt non remboursables - Ligne 350 de la déclaration

Il s'agit du total du poste 52, «Crédits d'impôt non remboursables» et du poste 55 «Total des crédits pour dons».

Sommaire des postes de l'impôt et des crédits

Montant de la ligne 401 moins celui de la ligne 402 ou montant de la ligne 406 de l'annexe 1; si le résultat est négatif, inscrivez «0».

		Voici votre impôt fédéral .		406	
				(*)	
Total de vos contributions politiques fédérales (annexez les reçus)	409				
Crédit d'impôt pour contributions politiques fédérales (selon le calcul dans le guide à la ligne 410)	410		•		
Crédit d'impôt à l'investissement (remplissez et annexez la formule T2038 (IND))	412		•		
Crédit d'impôt relatif à un fonds de travailleurs (annexez les reçus)	414		•		
Additionnez les montants des lignes 410 à 414		416			
Impôt fédéral avant la surtaxe fédérale des particuliers (montant de la ligne 406 moins celui de la ligne 416; si le résultat est négatif, inscrivez «0».)				417	
Surtaxe fédérale des particuliers (repérez le montant de la ligne 406 dans la table B ou inscrivez le montant de la ligne 419 de l'annexe 1)				419	
Additionnez les montants des lignes 417 et 419. Voici votre impôt fédéral net .				420	
Cotisations au Régime de pensions du Canada à payer pour le revenu d'un travail indépendant (selon l'annexe 8)				421	
Remboursement des prestations de programmes sociaux (inscrivez le montant de la ligne 235)				422	
Remboursement de la somme versée en trop pour le crédit d'impôt pour enfants (remplissez et incluez l'annexe 7)				426	•
Impôt de la Colombie-Britannique (consultez le guide à la ligne 428)	428				
Moins : le transfert de la réduction d'impôt pour locataires non utilisé par le conjoint (selon le calcul sur la formule T1C (C.-B.) du conjoint)	430		•		
	431				
Impôt net de la Colombie-Britannique			►		
Additionnez les montants des lignes 420 à 426 et de la ligne 431. Voici votre total à payer .				435	•

Poste 57 : Impôt fédéral net - Ligne 420 de la déclaration

Ce poste inclut l'impôt fédéral, moins le crédit d'impôt pour contributions politiques fédérales, le crédit d'impôt à l'investissement et le crédit d'impôt relatif à un fond de travailleurs, plus la surtaxe fédérale des particuliers et l'impôt minimum.

Poste 58 : Impôt provincial net - Ligne 428 de la déclaration

Cet impôt comprend la surtaxe provinciale, l'impôt uniforme (s'il y a lieu) et l'impôt minimum provincial, moins les crédits provinciaux pour impôt étranger et toute réduction provinciale d'impôt.

Le gouvernement fédéral perçoit les impôts provinciaux sur le revenu au nom des

government collects provincial income taxes on behalf of the provinces. In 1992, the basic provincial and territorial rates as a percentage of basic federal tax were as follows:

Newfoundland	64.5%
Prince Edward Island	59.5%
Nova Scotia	59.5%
New Brunswick	60 %
Quebec	n/a
Ontario	54.5%
Manitoba	52 %
Saskatchewan	50 %
Alberta	46 %
British Columbia	52 %
Northwest Territories	44 %
Yukon Territory	45 %
Non-Residents	52 %

The following provinces levy a surtax on provincial tax payable:

	Surtax	Provincial tax payable
Prince Edward Island	10%	in excess of \$12,500
Nova Scotia	10%	in excess of \$10,000
New Brunswick	8 %	in excess of \$13,500
Ontario	14%	in excess of \$10,000
Manitoba	may be assessed if net income is greater than \$30,000	
Saskatchewan	15%	in excess of \$4,000, plus flat tax of 2% of net income
Alberta	8% of basic provincial income tax	in excess of \$3,500, plus flat tax of 0.5% of taxable income
British Columbia	10% of basic provincial income tax plus an additional 10% of basic provincial income tax	in excess of \$5,300 in excess of \$9,000

Item 59: Total tax payable

This item is the total of the amounts of net federal and provincial tax payable, items 57 and 58, respectively. It does not correspond to line 435 of the tax return because it does not include the Canada Pension Plan contributions payable on self-employment earnings, repayment of social benefits, or a repayment of the child tax credit overpayment.

Item 60: Social benefits repayment - Line 422 of the return

Taxfilers have to repay Unemployment Insurance premiums in whole or in part if their "net income before adjustments" is greater than \$55,380. Old Age Security benefits and Family Allowance payments have to be repayed when the "net income before adjustments" is greater than \$53,210.

provinces, sauf pour le Québec qui perçoit son propre impôt sur le revenu. En 1992, les taux provinciaux et territoriaux de base correspondant à un pourcentage de l'impôt fédéral de base étaient les suivants :

Terre-Neuve	64,5 %
Île-du-Prince-Édouard	59,5 %
Nouvelle-Écosse	59,5 %
Nouveau-Brunswick	60 %
Québec	s/o
Ontario	54,5 %
Manitoba	52 %
Saskatchewan	50 %
Alberta	46 %
Colombie-Britannique	52 %
Territoires du Nord-Ouest	44 %
Territoire du Yukon	45 %
Non-résidents	52 %

Certaines provinces prélèvent une surtaxe sur l'impôt provincial à payer. Selon la province, la surtaxe est établie comme suit :

	Surtaxe	Impôt provincial à payer
Île-du-Prince-Édouard	10 %	sur l'excédent de 12 500 \$
Nouvelle-Écosse	10 %	sur l'excédent de 10 000 \$
Nouveau Brunswick	8 %	sur l'excédent de 13,500 \$
Ontario	14 %	sur l'excédent de 10 000 \$
Manitoba	peut être imposée si le revenu net est supérieur à 30 000 \$	
Saskatchewan	15 %	sur l'excédent de 4 000 \$ plus un impôt uniforme de 2 % du revenu net
Alberta	8 %	sur l'excédent de 3 500 \$, plus un impôt uniforme de 0,5 % du revenu imposable établi
Columbie-Britannique	10 % de l'impôt provincial de base	sur l'excédent de 5 300 \$
	plus un autre 10% de l'impôt provincial de base	sur l'excédent de 9 000 \$

Poste 59 : Total de l'impôt à payer

Il s'agit du total des montants de l'impôt fédéral (poste 57) et de l'impôt provincial nets à payer (poste 58). Ce montant ne correspond pas à la ligne 435 de la déclaration parce qu'il n'inclut pas les cotisations au Régime de pensions du Canada à payer pour le revenu d'un travail indépendant, le remboursement de prestations de programmes sociaux et le remboursement de la somme versée en trop pour le crédit d'impôt pour enfants.

Poste 60 : Remboursement de prestations de programmes sociaux- Ligne 422 de la déclaration

Un contribuable peut avoir à rembourser en partie ou en totalité les prestations d'assurance-chômage qu'il a reçues, si son «revenu net avant rajustements» est supérieur à 55 380 \$. Il en va de même pour les prestations de sécurité de la vieillesse et les allocations familiales lorsque le «revenu net avant rajustements» du contribuable est supérieur à 53 215 \$.

Federal individual surtax (see line 419 in the guide)

Basic federal tax (line 506)

Subtract: Federal forward averaging tax credit (attach Form T581)

Amount (A)

Add: 1. Amount (A)

x 4.5%

2. (Amount (A))

minus \$12,500) x 5%

Individual surtax (add lines 1 and 2 above) 510

Subtract: Additional federal foreign tax credit from part II of Form T2209

511

Subtotal 517

Subtract: Additional investment tax credit from section II of Form T2038 (IND)

518

Federal individual surtax (enter this amount on line 419 on page 4 of your return)

419

Item 61: Basic federal tax - Line 506 of Schedule 1 of the return This amount refers to the total of federal income tax with tax adjustments, less the following:

- non-refundable tax credits;
- federal dividend tax credit; and
- minimum tax carryover.

Item 62: Federal individual surtax - Line 419 of the return For 1992, the surtax was 4.5 % on amounts of federal tax payable up to \$12,500, and 5 % on amounts of federal tax payable over \$12,500.

Item 63: Minimum tax We introduced the minimum tax in 1986 but the taxfiler only had to pay this tax if it was greater than the basic federal tax he or she owed. This could happen if:

- he or she reported taxable dividends;
- he or she claimed certain tax credits;
- he or she reported taxable capital gains; or
- he or she used certain losses or deductions to arrive at taxable income.

You use Form T691, *Calculation of Minimum Tax*, to calculate minimum tax, which you can carry over to other years.

Item 64: Dividend tax credit - Line 502 of Schedule 1 of the return This is a tax credit of 13 1/3 % of the amount at line 120 of the return (dividends from Canadian corporations).

Surtaxe fédérale des particuliers (consultez le guide à la ligne 419)**Impôt fédéral de base** (montant de la ligne 506)

Moins : Crédit d'impôt pour étalement du revenu (remplissez et annexe la formule T581)

Montant A

Plus : 1. Montant A

x 4,5 %

2. (Montant A

moins 12 500 \$) x 5 %

Surtaxe des particuliers (total des lignes 1 et 2 ci-dessus) 510**Moins :** Crédit fédéral supplémentaire pour impôt étranger selon la partie II de la formule T2209 511

Somme partielle 517

Moins : Crédit d'impôt à l'investissement supplémentaire selon la section II de la formule T2038 (IND.) 518**Surtaxe fédérale des particuliers** (inscrivez ce montant à la ligne 419 de votre déclaration) 419**Poste 61 : Impôt fédéral de base**
- Ligne 506 de l'annexe 1 de
la déclaration

Ce montant représente le total de l'impôt fédéral sur le revenu et des rajustements d'impôt, moins les montants suivants :

- le total des crédits d'impôt non remboursables;
- le crédit d'impôt fédéral pour dividendes;
- le report d'impôt minimum.

Poste 62 : Surtaxe fédérale des
particuliers - Ligne 419 de
la déclaration

Pour l'année 1992, la surtaxe était de 4,5 pour 100 sur les premiers 12 500 \$ de l'impôt fédéral à payer et de 5 pour 100 de l'impôt fédéral à payer sur l'excédent de 12 500 \$.

Poste 63 : Impôt minimum

L'impôt minimum a été introduit en 1986 et n'est payable que s'il est supérieur à l'impôt fédéral de base. Cette situation se présente dans les cas suivants :

- des dividendes imposables sont déclarés;
- certains crédits d'impôt sont demandés;
- des gains en capital imposables sont déclarés;
- certaines pertes ou déductions sont incluses dans le calcul du revenu imposable.

L'impôt minimum est calculé à partir de la formule T691, *Calcul de l'impôt minimum*, et peut être reporté aux années suivantes.**Poste 64 : Crédit d'impôt pour**
dividendes - Ligne 502 de
l'annexe 1 de la déclaration

Il s'agit d'un crédit d'impôt de 13 1/3 pour 100 du montant inscrit à la ligne 120 de la déclaration (dividendes de corporations canadiennes).

Part B – Calculation of the child tax credit

Number of eligible children (box 15 on the TFA1 slip)	545	X \$ 601.00 =	5	
Calculation of the supplement for children born in 1986 or later:				
Number of eligible children (box 17 on the TFA1 slip)	546	X \$ 213.00 =	6	
Child care expenses claimed by you, your spouse or your other supporting person for the children included on line 546 above	550	X 25% =	7	
Maximum supplement available (subtract line 7 from line 6; if negative, enter "0")			8	
		Add lines 5 and 8	9	
Family net income (enter amount from line 4 in Part A)			10	
		Base amount	11	25,921 00
Family net income above the base amount (subtract line 11 from line 10; if negative, enter "0")			12	
		Multiply the amount at line 12 by 5%	13	
		Subtract line 13 from line 9 (if negative, enter "0")	14	
		Child tax credit prepayment (box 16 on the ATC1 slip)	552	15
		Child tax credit (subtract line 15 from line 14)		16
Enter this amount on line 444 of your return. If the amount is negative, enter it on line 426 of your return.				

Item 65: Child tax credit - Line 444 of the return

This credit is available to all recipients of Family Allowance payments. The amount is \$601 per eligible child, less 5 % of the net family income in excess of \$25,921. A supplement of \$213 is available for each child under 7. The amount of this supplement is reduced by 25 % of the child care expenses.

Partie B – Calcul du crédit d'impôt pour enfants

Nombre d'enfants admissibles (case 15 du feuillet TFA1)	545	X 601 \$ =	5	
●				
Calcul du supplément pour les enfants nés en 1986 ou après :				
Nombre d'enfants admissibles (case 17 du feuillet TFA1)	546	X 213 \$ =	6	
Frais de garde d'enfants déduits par vous, votre conjoint ou l'autre soutien pour les enfants indiqués à la ligne 546 ci-dessus.	550	X 25 %	7	
Supplément maximum applicable (ligne 6 moins ligne 7; si le résultat est négatif, inscrivez «0»)			8	
Additionnez les montants des lignes 5 et 8.			9	
Revenu net familial (inscrivez le montant de la ligne 4 de la partie A)	10			
	Montant de base	11	25 921	00
Revenu familial qui dépasse le montant de base (ligne 10 moins ligne 11; si le résultat est négatif, inscrivez «0»)	12			
Multipliez le montant de la ligne 12 par 5 %			13	
Montant de la ligne 9 moins celui de la ligne 13 (si le résultat est négatif, inscrivez «0»)			14	
Versement anticipé du crédit d'impôt pour enfants (case 16 du feuillet ATC1)			552	15
Crédit d'impôt pour enfants (montant de la ligne 14 moins celui de la ligne 15)				
Inscrivez ce montant à la ligne 444 de votre déclaration. Si le montant est négatif, inscrivez-le à la ligne 426 de la déclaration.			16	

Poste 65 : Crédit d'impôt pour enfants - Ligne 444 de la déclaration

Ce crédit est offert à tous les bénéficiaires d'allocations familiales. Le crédit est de 601 \$ par enfant admissible, moins 5 pour 100 du revenu net familial qui excède 25 921 \$. Un supplément de 213 \$ est versé pour chaque enfant âgé de moins de sept ans. Le montant de ce supplément est réduit de 25 pour 100 des frais de garde d'enfants.

**Facsimiles of 1992
individual income tax
return forms**

***Fac-similés de déclarations
de revenus des
particuliers de 1992***

Step 1 – Identification

Attach your identification label here.

If you did not receive one or if the information shown on the label is incorrect, print your name and address below.

First name and initial _____ Last name _____

Address _____

City _____

Province or territory _____ Postal code _____

If you became or ceased to be a resident of Canada in 1992, give the date of:

Day _____ Month _____ or departure Day _____ Month _____
Entry _____

If the individual is deceased, give the date of death: Day _____ Month _____ Year **1992**

Enter the social insurance number only if the number shown on the label is not correct, or if you did not receive a label:

Yours: _____

Your spouse's or common-law spouse's: _____

Your date of birth: Day _____ Month _____ Year _____

On December 31, 1992, you were:

1 ☐ Married 2 ☐ Living common-law 3 ☐ Widowed
4 ☐ Divorced 5 ☐ Separated 6 ☐ Single

Name of your spouse or common-law spouse: _____

Your province or territory of residence on December 31, 1992: _____

Do not use this area _____

Step 2 – Goods and services tax credit application (See the guide to find out if you should apply)

Are you applying for the goods and services tax credit? (Limit one claim per family)

Yes ☐ No ☐

Number of children under age 19 on December 31, 1992 (if applicable)

Net income from line 236 of your spouse's or common-law spouse's return (if applicable)

Step 3 – Calculation of total income

Employment income (box 14 on all T4 slips)	101		•
Other employment income (tips, gratuities, etc.)	104		•
Old Age Security pension (box 18 on the T4A(OAS) slip)	113		•
Canada or Quebec Pension Plan benefits (box 20 on the T4A(P) slip)	114		•
Disability benefits included at line 114 (box 16 on the T4A(P) slip)	152		
Other pensions or superannuation (from the T4A slips)	115		•
Family Allowance payments (box 14 on the TFA1 slip)	118		•
Unemployment Insurance benefits (box 14 on the T4U slip)	119		•
Interest income	121		•
Alimony or separation allowance income	128		•
Other income (see line 130 in the guide) Specify:	130		•
Workers' Compensation payments (box 10 on the T5007 slip)	144		•
Social assistance payments (box 11 on the T5007 slip)	145		•
Net federal supplements (box 21 on the T4A(OAS) slip)	146		•
Add lines 144 through 146. Deduct this amount at line 250.	147		▶
Add lines 101 through 130 and line 147. This is your total income .	150		▶

Step 4 – Calculation of taxable income

Pension adjustment amount (box 52 on all T4 slips and box 34 on all T4A slips)	206		
Registered pension plan contributions (box 20 on all T4 slips)	207		•
Registered retirement savings plan contributions (attach receipts)	208		•
Annual union, professional or like dues (box 44 on all T4 slips or attach receipts)	212		•
Child care expenses (attach a completed Form T778)	214		•
Carrying charges	221		•
Add lines 207 through 221.	233		▶
Subtract line 233 from line 150; if negative, enter "0". This is your net income before adjustments .	234		•
Social benefits repayment (if you reported income at line 113, 118 or 119, see line 235 in the guide)	235		
Subtract line 235 from line 234; if negative, enter "0". This is your net income .	236		
Other payments deduction (enter the amount from line 147)	250		•
Northern residents deductions (attach a completed Form T2222)	255		•
Additional deductions (see line 256 in the guide)	256		•
Add lines 250 through 256.	257		▶
Subtract line 257 from line 236; if negative, enter "0". This is your taxable income .	260		▶
Do not use this area	605		
	600		

Revenu Canada
ImpôtRevenue Canada
Taxation**T1 SPÉCIALE 1992****Déclaration de revenus fédérale et provinciale des particuliers de la Colombie-Britannique****Étape 1 – Identification**

Apposez votre étiquette d'identification ici.

Si vous n'en avez pas reçu ou si les renseignements qu'elle contient sont inexacts, inscrivez ci-dessous vos nom et adresse en lettres majuscules.

Prénom _____ Nom légal _____

Adresse _____

Ville _____

Province ou territoire _____ Code postal _____

Si vous êtes devenu ou avez cessé d'être résident du Canada en 1992, donnez :
la date d'entrée _____ Jour _____ Mois _____ ou de départ _____ Jour _____ Mois _____

Si le particulier est décédé, donnez la date du décès : _____ Jour _____ Mois _____ Année _____ 1 9 _____

Inscrivez le numéro d'assurance sociale demandé seulement si le numéro qui figure sur l'étiquette est inexact ou si vous n'avez pas reçu d'étiquette :

Le vôtre : _____

Celui de votre conjoint ou de votre conjoint de fait : _____

Votre date de naissance : _____ Jour _____ Mois _____ Année _____

Le 31 décembre 1992, vous étiez :

1 ☐ Marié(e) 2 ☐ Conjoint de fait 3 ☐ Veuf (veuve)
4 ☐ Divorcé(e) 5 ☐ Séparé(e) 6 ☐ Célibataire

Nom de votre conjoint ou de votre conjoint de fait : _____

Votre province ou territoire de résidence le 31 décembre 1992 : _____

N'inscrivez rien ici _____

Étape 2 – Demande du crédit pour la taxe sur les produits et services

Demandez-vous le crédit pour la taxe sur les produits et services? (Consultez le guide pour savoir si vous devriez le demander)

Oui ☐ Non ☐

Nombre d'enfants ayant moins de 19 ans le 31 décembre 1992 (s'il y a lieu)

Revenu net figurant à la ligne 236 de la déclaration de votre conjoint ou de votre conjoint de fait (s'il y a lieu)

Étape 3 – Calcul du revenu total

Revenus d'emploi (case 14 de tous les feuillets T4)	101		•
Autres revenus d'emploi (pourboires, gratifications, etc.)	104		•
Pension de sécurité de la vieillesse (case 18 du feuillet T4A(OAS))	113		•
Prestations du Régime de pensions du Canada ou du Régime de rentes du Québec (case 20 du feuillet T4A(P))	114		•
Prestations d'invalidité incluses à la ligne 114 (case 16 du feuillet T4A(P))	152		
Autres pensions et pensions de retraite (selon les feuillets T4A)	115		•
Allocations familiales (case 14 du feuillet TFA1)	118		•
Prestations d'assurance-chômage (case 14 du feuillet T4U)	119		•
Intérêts	121		•
Pension alimentaire ou allocation de séparation	128		•
Autres revenus (consultez le guide à la ligne 130) Précisez :	130		•
Indemnités pour accidents du travail (case 10 du feuillet T5007)	144		•
Prestations d'assistance sociale (case 11 du feuillet T5007)	145		•
Versement net des suppléments fédéraux (case 21 du feuillet T4A(OAS))	146		•
Additionnez les montants des lignes 144 à 146. Déduisez ce montant à la ligne 250.	147		

Additionnez les montants des lignes 101 à 130 et de la ligne 147. Voici votre **revenu total**.

150 _____

Étape 4 – Calcul du revenu imposable

Facteur d'équivalence (case 52 de tous les feuillets T4 et case 34 des feuillets T4A)	206		
Cotisations à un régime de pension agréé (case 20 de tous les feuillets T4)	207		•
Cotisations à un régime enregistré d'épargne-retraite (annexez les reçus)	208		•
Cotisations annuelles syndicales, professionnelles et semblables (case 44 des feuillets T4 ou annexez les reçus)	212		•
Frais de garde d'enfants (remplissez et annexez la formule T778)	214		•
Frais financiers	221		•
Additionnez les montants des lignes 207 à 221.	233		
Montant de la ligne 150 moins celui de la ligne 233; si le résultat est négatif, inscrivez «0». Voici votre revenu net avant rajustements .	234		
Remboursement des prestations de programmes sociaux (si vous avez déclaré des revenus aux lignes 113, 118 ou 119, consultez le guide à la ligne 235)	235		
Montant de la ligne 234 moins celui de la ligne 235; si le résultat est négatif, inscrivez «0». Voici votre revenu net .	236		
Déduction pour autres paiements (inscrivez le montant de la ligne 147)	250		•
Déductions pour les habitants de régions éloignées (remplissez et annexez la formule T2222)	255		•
Déductions supplémentaires (consultez le guide à la ligne 256)	256		•
Additionnez les montants des lignes 250 à 256.	257		
Montant de la ligne 236 moins celui de la ligne 257; si le résultat est négatif, inscrivez «0». Voici votre revenu imposable .	260		
N'inscrivez rien ici.	605		
	600		

Step 5 – Calculation of total non-refundable tax credits

Basic personal amount	Claim \$6,456.00	300	
Age amount (if you were born in 1927 or earlier)	Claim \$3,482.00	301	
Married amount (see line 303 in the guide)		303	•
Amounts for dependent children (see line 304 in the guide)		304	•
Equivalent-to-married amount (attach a completed Schedule 6)		305	•
CPP or QPP contributions (box 16 on all T4 slips; maximum \$696.00)		308	• •
Unemployment Insurance premiums (box 18 on all T4 slips; maximum \$1,107.60)		312	• •
Pension income amount (maximum \$1,000; see line 314 in the guide)		314	•
Disability amount (claim \$4,233.00; see line 316 in the guide)		316	•
Disability amount transferred from a dependant other than your spouse		318	•
Tuition fees (attach Form T2202A or receipts)		320	•
Education amount (attach Form T2202 or T2202A)		322	•
Tuition fees and education amount transferred from a child (attach Form T2202 or T2202A)		324	•
Add lines 300 through 324.		335	
		Multiply the amount at line 335 by 17%. ▶ 338	
Charitable donations (maximum 20% of line 236; attach receipts)	340	•	
Enter the amount from line 340 to a maximum of \$250	345		Multiply that amount by 17%. ▶ 346
Subtract line 345 from line 340			Multiply that amount by 29%. ▶ 348
Add lines 338, 346 and 348. These are your total non-refundable tax credits.		350	

Step 6 – Summary of tax and credits

Taxable income (enter the amount from line 260)	400	
Federal income tax (look up the amount from line 400 in Table A)		401
Total non-refundable tax credits (enter the amount from line 350)		402
Subtract line 402 from line 401; if negative, enter "0". This is your federal tax.		406
Federal political contributions (attach receipts)	409	•
Federal political contributions tax credit (see the calculation in the guide)		410
Federal tax before the federal individual surtax (subtract line 410 from line 406; if negative, enter "0")		417
Federal individual surtax (look up the amount from line 406 in Table B)		419
Add lines 417 and 419. This is your net federal tax.		420
Repayment of social benefits (enter the amount from line 235)		422
Repayment of child tax credit overpayment (attach a completed Schedule 7)		426
British Columbia tax (see line 428 in the guide)	428	
Subtract: Transfer of spouse's unused renter's tax reduction (from calculation on spouse's T1C(B.C.))	430	•
Net British Columbia tax		431
Add lines 420 through 426 and line 431. This is your total payable.		435
Total income tax deducted (from all information slips)	437	• •
Child tax credit (attach a completed Schedule 7)	444	•
Canada Pension Plan overpayment	448	•
Unemployment Insurance overpayment	450	•
Tax paid by instalments	476	• •
British Columbia tax credits (see line 479 in the guide)	479	•
Add lines 437 through 479. These are your total credits.		482
Subtract line 482 from line 435 and enter the difference in the applicable space below.		

We do not charge or refund an amount of less than 2.

Language of correspondence 469	Langue de correspondance
Please indicate below the language of your choice for subsequent correspondence and returns.	Veuillez indiquer plus bas dans quelle langue vous désirez recevoir toute correspondance subséquente et vos prochaines déclarations de revenus.
1. English <input type="checkbox"/> Anglais	2. French <input type="checkbox"/> Français

Check this box if you paid to have your return prepared. ▶ 490 ☐

Refund 484 • Balance owing 485 •
Amount enclosed 486 •

If you want a direct deposit, attach a completed Form T1-DD.

Attach a cheque or a money order payable to the Receiver General. Do not mail cash. The payment is due no later than April 30, 1993.

Attach all your information slips, receipts, forms and schedules to this return.

I certify that the information given on this return and in any documents attached is correct and complete and fully discloses my income from all sources.

Sign here

Date

Telephone

Area code

It is a serious offence to make a false return.

Privacy Act / Personal Information Bank number RCT/P-PU-005.

Do not use this area	683								
	684								

Étape 5 – Calcul du total des crédits d'impôt non remboursables

Montant personnel de base	Inscrivez 6 456,00 \$	300	
Montant en raison de l'âge (si vous êtes né(e) en 1927 ou avant)	Inscrivez 3 482,00 \$	301	
Montant de marié (remplissez l'annexe 6)		303	(•)
Montants pour enfants à charge (remplissez l'annexe 6)		304	(••)
Équivalent du montant de marié (remplissez et incluez l'annexe 6)		305	(•••)
Cotisations au RPC ou au RRQ (case 16 de tous les feuillets T4; maximum 696,00 \$)		308	(••••)
Cotisations à l'assurance-chômage (case 18 de tous les feuillets T4; maximum 1 107,60 \$)		312	(•••••)
Montant pour revenu de pension (maximum 1 000 \$; consultez le guide à la ligne 314)		314	(•••••)
Montant pour personnes handicapées (inscrivez 4 233,00 \$; consultez le guide à la ligne 316)		316	(•••••)
Montant pour personnes handicapées transféré d'une personne à charge autre que votre conjoint		318	(•••••)
Frais de scolarité (annexez la formule T2202A ou les reçus)		320	(•••••)
Montant relatif aux études (annexez la formule T2202 ou T2202A)		322	(•••••)
Frais de scolarité et montant relatif aux études transférés d'un enfant (annexez la formule T2202 ou T2202A)		324	(•••••)
Additionnez les montants des lignes 300 à 324.		335	
		Multipliez le montant de la ligne 335 par 17 %. ► 338	
Dons de charité (maximum 20 % de la ligne 236; annexez les reçus)	340		(•)
Inscrivez le montant de la ligne 340 sans dépasser 250 \$	345		Multipliez ce montant par 17 %. ► 346
Montant de la ligne 340 moins celui de la ligne 345			Multipliez ce montant par 29 %. ► 348
Additionnez les montants des lignes 338, 346 et 348. Voici votre total des crédits d'impôt non remboursables .		350	

Étape 6 – Sommaire de l'impôt et des crédits

Revenu imposable (inscrivez le montant de la ligne 260)	400	
Impôt fédéral sur le revenu (repérez le montant de la ligne 400 dans la table A ou remplissez le tableau G dans le guide)	401	
Total des crédits d'impôt non remboursables (inscrivez le montant de la ligne 350)	402	
Montant de la ligne 401 moins celui de la ligne 402; si le résultat est négatif, inscrivez «0». Voici votre impôt fédéral .		406
Contributions politiques fédérales (annexez les reçus)	409	(•)
Crédit d'impôt pour contributions politiques fédérales (remplissez le tableau I dans le guide)	410	(•)
Impôt fédéral avant la surtaxe fédérale des particuliers (montant de la ligne 406 moins celui de la ligne 410; si le résultat est négatif, inscrivez «0»)	417	
Surtaxe fédérale des particuliers (repérez le montant de la ligne 406 dans la table B ou remplissez le tableau H dans le guide)	419	
Additionnez les montants des lignes 417 et 419. Voici votre impôt fédéral net .		420
Remboursement des prestations de programmes sociaux (inscrivez le montant de la ligne 235)	422	
Remboursement de la somme versée en trop pour le crédit d'impôt pour enfants (remplissez et incluez l'annexe 7)	426	(•)
Impôt de la Colombie-Britannique (consultez le guide à la ligne 428)	428	
Moins : Le transfert de la réduction d'impôt pour locataires non utilisé par le conjoint (selon le calcul sur la T1C (C.-B.) du conjoint)	430	
Impôt net de la Colombie-Britannique		431
Additionnez les montants des lignes 420 à 426 et 431. Voici votre total à payer .		435
Impôt total retenu (selon tous les feuillets de renseignements)	437	(••)
Crédit d'impôt pour enfants (remplissez et incluez l'annexe 7)	444	(•)
Païement en trop au Régime de pensions du Canada	448	(•)
Païement en trop d'assurance-chômage	450	(•)
Impôt payé par acomptes provisionnels	476	(••)
Crédits d'impôt de la Colombie-Britannique (consultez le guide à la ligne 479)	479	(•)
Additionnez les montants des lignes 437 à 479. Voici votre total des crédits .		482
Montant de la ligne 435 moins celui de la ligne 482. Inscrivez la différence dans l'espace approprié ci-dessous.		

Une différence de moins de 2 \$ n'est ni exigée ni remboursée.

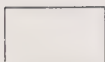
Langue de correspondance 469 Veuillez indiquer plus bas dans quelle langue vous désirez recevoir toute correspondance subséquente et vos prochaines déclarations de revenus. 1. Anglais <input type="checkbox"/> English 2. Français <input type="checkbox"/> French	Language of correspondence Please indicate below the language of your choice for subsequent correspondence and returns. 1. English <input type="checkbox"/> 2. French <input type="checkbox"/>
Cochez cette case si vous avez payé quelqu'un pour remplir votre déclaration. ► 490 <input type="checkbox"/>	

Remboursement 484
 Pour profiter du service de dépôt direct, remplissez et annexez la formule T1-DD.

Solde dû 485
Somme jointe 486
 Annexez un chèque ou un mandat à l'ordre du Receveur général. **N'envoyez pas d'espèces par la poste.** Le paiement doit être fait au plus tard le 30 avril 1993.

Incluez tous les feuillets de renseignements, reçus, formules et annexes demandés.

J'atteste que les renseignements donnés dans cette déclaration et dans tous les documents annexés sont exacts et complets et révèlent la totalité de mes revenus de toutes provenances.	
Signez ici	Date _____ Téléphone _____
Faire une fausse déclaration constitue une infraction grave. Loi sur la protection des renseignements personnels. Fichier de renseignements personnels RCT/P-PU-005	
N'inscrivez rien ici	683 _____ 684 _____

Revenue Canada
TaxationRevenu Canada
Impôt**T1 GENERAL 1992****Federal and British Columbia Individual Income Tax Return****Step 1 – Identification****Attach your identification label here.****If you did not receive one or if the information shown is incorrect,
print your name and address below.**

First name and initial	Last name
Name	
Address	
City	
Province or territory	Postal code

If you became or ceased to be a resident of Canada in 1992, give the date of:

Entry

Day	Month

 or departure

Day	Month

If the individual is deceased,
give the date of death:

Day	Month	Year
		1 9

Enter the social insurance number only if the number shown on the label is not correct, or if you did not receive a label:

Yours:

--	--	--	--	--	--	--	--	--	--

Your spouse's or
common-law spouse's:

Day	Month	Year

Your date of birth:

On December 31, 1992, you were:

1 <input type="checkbox"/> Married	2 <input type="checkbox"/> Living common-law	3 <input type="checkbox"/> Widowed
4 <input type="checkbox"/> Divorced	5 <input type="checkbox"/> Separated	6 <input type="checkbox"/> Single

Name of your spouse or common-law spouse:

Your province or territory of residence on December 31, 1992:

If you were self-employed in 1992, state the province or territory of
self-employment:Do not use
this area**Step 2 – Goods and services tax credit application** (See the guide to find out if you should apply.)

Are you applying for the goods and services tax credit? (Limit one claim per family)

Yes ☐ No ☐

Number of children under age 19 on December 31, 1992 (if applicable)

--	--

Net income from line 236 of your spouse's or common-law spouse's return (if applicable)

Step 3 – Calculation of total income

Employment income (box 14 on all T4 slips)	101		•
Commissions (box 42 on all T4 slips)	102		
Other employment income (tips, gratuities, etc.)	104		•
Old Age Security pension (box 18 on the T4A(OAS) slip)	113		•
Canada or Quebec Pension Plan benefits (box 20 on the T4A(P) slip)	114		•
Disability benefits included at line 114 (box 16 on the T4A(P) slip)	152		
Other pensions or superannuation (from all T4A slips)	115		•
Family Allowance payments (box 14 on the TFA1 slip)	118		•
Unemployment Insurance benefits (box 14 on the T4U slip)	119		•
Taxable amount of dividends from taxable Canadian corporations (attach a completed Schedule 5)	120		•
Interest and other investment income (attach a completed Schedule 5)	121		•
Partnership income: limited or non-active partners only (attach a completed Schedule 5)	Net 122		•
Rental income Gross 160	Net 126		•
Taxable capital gains (attach a completed Schedule 3)	127		
Alimony or separation allowance income	128		•
Registered retirement savings plan income (attach all T4RSP slips)	129		•
Other income (see line 130 in the guide) Specify:	130		•
Business income Gross 162	Net 135		•
Professional income Gross 164	Net 137		•
Commission income Gross 166	Net 139		•
Farming income Gross 168	Net 141		•
Fishing income Gross 170	Net 143		•
Workers' Compensation payments (box 10 on the T5007 slip)	144		•
Social assistance payments (box 11 on the T5007 slip)	145		•
Net federal supplements (box 21 on the T4A(OAS) slip)	146		•
Add lines 144, 145 and 146. Deduct this amount at line 250.	147		•
Add lines 101 and 104 to 143 inclusive and 147. This is your Total income.	150		

Do not
use this area

605

600



Revenu Canada
Impôt

Revenue Canada
Taxation

T1 GÉNÉRALE 1992

Déclaration de revenus fédérale et provinciale des particuliers de la Colombie-Britannique

Étape 1 – Identification

Appelez votre étiquette d'identification ici.

Si vous n'en avez pas reçu ou si les renseignements qu'elle contient sont inexactes, inscrivez ci-dessous vos nom et adresse en lettres majuscules.

Nom	Prénom	Nom légal
<div></div>		
Adresse		
<div></div>		
Ville		
<div></div>		
Province ou territoire	Code postal	
<div></div>	<div></div>	<div></div>

Si vous êtes devenu ou avez cessé d'être résident du Canada en 1992, donnez :

la date d'entrée	Jour	Mois	ou	la date de départ	Jour	Mois
<div></div>	<div></div>	<div></div>		<div></div>	<div></div>	<div></div>

Si le particulier est décédé, donnez la date du décès :

Jour	Mois	Année
<div></div>	<div></div>	<div>19</div>

Inscrivez le numéro d'assurance sociale demandé seulement si le numéro qui figure sur l'étiquette est inexact ou si vous n'avez pas reçu d'étiquette :

Le vôtre :

Celui de votre conjoint ou conjoint de fait :

Votre date de naissance : Jour Mois Année

Le 31 décembre 1992, vous étiez :

1 ☐ Marié(e) 2 ☐ Conjoint de fait 3 ☐ Veuf (veuve)
4 ☐ Divorcé(e) 5 ☐ Séparé(e) 6 ☐ Célibataire

Nom de votre conjoint ou de votre conjoint de fait :

Votre province ou territoire de résidence le 31 décembre 1992 :

Si vous étiez travailleur indépendant en 1992, indiquez dans quelle province ou territoire était située votre entreprise :

N'inscrivez rien ici

Étape 2 – Demande du crédit pour la taxe sur les produits et services

Demandez-vous le crédit pour la taxe sur les produits et les services? (Consultez le guide pour savoir si vous devriez le demander) Oui ☐ Non ☐

Nombre d'enfants ayant moins de 19 ans le 31 décembre 1992 (s'il y a lieu)

Revenu net figurant à la ligne 236 de la déclaration de votre conjoint ou de votre conjoint de fait (s'il y a lieu)

Étape 3 – Calcul du revenu total

Revenus d'emploi (case 14 de tous les feuillets T4)		101		⊙
Commissions (case 42 de tous les feuillets T4)	102			
Autres revenus d'emploi (pourboires, gratifications, etc.)		104		⊙
Pension de sécurité de la vieillesse (case 18 du feuillet T4A(OAS))		113		⊙
Prestations du Régime de pensions du Canada ou du Régime de rentes du Québec (case 20 du feuillet T4A(P))		114		⊙
Prestations d'invalidité incluses à la ligne 114 (case 16 du feuillet T4A(P))	152			
Autres pensions et pensions de retraite (selon tous les feuillets T4A)		115		⊙
Allocations familiales (case 14 du feuillet TFA1)		118		⊙
Prestations d'assurance-chômage (case 14 du feuillet T4U)		119		⊙
Montant imposable des dividendes de corporations canadiennes imposables (remplissez et incluez l'annexe 5)		120		⊙
Intérêts et autres revenus de placements (remplissez et incluez l'annexe 5)		121		⊙
Revenus de société : associés commanditaires ou non engagés de façon active (remplissez et incluez l'annexe 5)	Nets	122		⊙
Revenus de location	Bruts 160	Nets	126	⊙
Gains en capital imposables (remplissez et incluez l'annexe 3)		127		
Pension alimentaire ou allocation de séparation		128		⊙
Revenu d'un régime enregistré d'épargne-retraite (annexez tous les feuillets T4RSP)		129		⊙
Autres revenus (consultez le guide à la ligne 130)	Précisez :	130		⊙
Revenus d'entreprise	Bruts 162	Nets	135	⊙
Revenus de profession libérale	Bruts 164	Nets	137	⊙
Revenus de commissions	Bruts 166	Nets	139	⊙
Revenus d'agriculture	Bruts 168	Nets	141	⊙
Revenus de pêche	Bruts 170	Nets	143	⊙
Indemnités pour accidents du travail (case 10 du feuillet T5007)		144		⊙
Prestations d'assistance sociale (case 11 du feuillet T5007)		145		⊙
Versement net des suppléments fédéraux (case 21 du feuillet T4A(OAS))		146		⊙
Additionnez les montants des lignes 144 à 146. Déduisez ce montant à la ligne 250.		147		
Additionnez les montants des lignes 101, 104 à 143 et 147. Voici votre revenu total.		150		

N'INSCRIVEZ
RIEN ICI

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Step 4 – Calculation of taxable income

Enter the amount from line 150 on page 1. This is your **Total income**. 200

Pension adjustment amount (box 52 on all T4 slips and box 34 on all T4A slips)

206

Registered pension plan contributions (box 20 on all T4 slips)	207		•
Registered retirement savings plan contributions (attach receipts)	208		•
Annual union, professional or like dues (box 44 on all T4 slips or attach receipts)	212		•
Child care expenses (attach a completed Form T778)	214		•
Attendant care expenses (attach a completed Form T929)	215		•
Allowable business investment losses	217		•
Moving expenses (attach a completed Form T1-M)	219		•
Alimony or separation allowance paid	220		•
Carrying charges and interest expenses (attach a completed Schedule 5)	221		•
Exploration and development expenses (attach a completed Schedule 5)	224		•
Other employment expenses (attach a completed Form T2200 or TL2)	229		•
Other deductions (see line 232 in the guide) Specify:	232		•
Add lines 207 through 232.	233		▶
Subtract line 233 from line 200, (if negative, enter "0"). This is your Net income before adjustments . 234			

Social benefits repayment (if you reported income at line 113, 118 or 119, see line 235 in the guide) 235

Subtract line 235 from line 234, (if negative, enter "0"). This is your **Net income**. 236

Accumulated forward averaging amount withdrawal (attach a completed Form T581) 237

Add lines 236 and 237. 239

Employee home relocation loan deduction (from all T4 slips)	248		•
Stock option and shares deductions	249		•
Other payments deduction (enter the amount from line 147)	250		•
Limited partnership losses of other years	251		•
Non-capital losses of other years	252		•
Net capital losses of other years (1972 to 1991)	253		•
Capital gains deduction	254		•
Northern residents deductions (attach a completed Form T2222)	255		•
Additional deductions (see line 256 in the guide)	256		•
Add lines 248 through 256.	257		▶
Subtract line 257 from line 239, (if negative, enter "0"). This is your Taxable income 260			

Calculation of personal amounts

Married amount (see line 303 in the guide)

If your marital status changed in 1992, give the date of the change:

(Day Month)

If you were married on or before December 31, 1992, and supported a spouse in 1992, check ☒ box 1 or box 2 as applicable:

1. ☐ Your spouse's net income * in the year was \$538 or less. Enter \$5,380 on line 303

2. ☐ Your spouse's net income * in the year was over \$538. Complete the following calculation.

\$ 5,918 00

Subtract: Spouse's net income *

Enter this amount on line 303. (if negative enter "0")

* The income of your spouse (in the year of marital breakdown) is the net income while you were married and living together.

Amounts for dependent children (see line 304 in the guide)

Provide details below and claim according to the child's age and net income.

If the child's net income exceeds \$2,690, see line 304 in the guide to calculate a possible reduced claim.

- Children born in 1974 or later – Claim \$417 for each of two children and \$834 for each additional child.
- Children born in 1973 or earlier who are physically or mentally infirm – Claim \$1,583 for each child.

Name of child (attach a list if you need more space)	Relationship to you	Child's date of birth			If the child was born in 1973 or earlier, give the type of infirmity	Net income in 1992	Claim
		Day	Month	Year			
Total claim for dependent children							
Enter this amount at line 304.							

Étape 4 – Calcul du revenu imposable

Inscrivez le montant de la ligne 150 à la page 1. Voici votre **revenu total**. 200

Facteur d'équivalence

(case 52 de tous les feuillets T4 et case 34 de tous les feuillets T4A)

206

Cotisations à un régime de pension agréé (case 20 de tous les feuillets T4)	207		⊙
Cotisations à un régime enregistré d'épargne-retraite (annexez les reçus)	208		⊙
Cotisations annuelles syndicales, professionnelles et semblables (case 44 de tous les feuillets T4 ou annexez les reçus)	212		⊙
Frais de garde d'enfants (remplissez et annexez la formule T778)	214		⊙
Frais de préposé aux soins (remplissez et annexez la formule T929)	215		⊙
Pertes déductibles au titre d'un placement d'entreprise	217		⊙
Frais de déménagement (remplissez et annexez la formule T1-M)	219		⊙
Pension alimentaire ou allocation de séparation versée	220		⊙
Frais financiers et frais d'intérêt (remplissez et incluez l'annexe 5)	221		⊙
Frais d'exploration et d'aménagement (remplissez et incluez l'annexe 5)	224		⊙
Autres dépenses d'emploi (remplissez et annexez la formule T2200 ou TL2)	229		⊙
Autres déductions (consultez le guide à la ligne 232) Précisez :	232		⊙
Additionnez les montants des lignes 207 à 232.	233		▶

Montant de la ligne 200 moins celui de la ligne 233; si le résultat est négatif, inscrivez «0». Voici votre **revenu net avant rajustements**. 234

Remboursement des prestations de programmes sociaux

(si vous avez déclaré des revenus aux lignes 113, 118 ou 119, consultez le guide à la ligne 235)

235

Montant de la ligne 234 moins celui de la ligne 235; si le résultat est négatif, inscrivez «0». Voici votre **revenu net**. 236

Retrait du montant d'étalement accumulé (remplissez et annexez la formule T581)

237

Additionnez les montants des lignes 236 et 237. 239

Déduction pour prêts à la réinstallation d'employés (selon tous les feuillets T4)	248		⊙
Déductions pour options d'achat d'actions et pour actions	249		⊙
Déduction pour autres paiements (inscrivez le montant de la ligne 147)	250		⊙
Pertes d'autres années d'une société en commandite	251		⊙
Pertes autres que des pertes en capital d'autres années	252		⊙
Pertes nettes en capital d'autres années (1972 à 1991)	253		⊙
Déduction pour gains en capital	254		⊙
Déductions pour les habitants de régions éloignées (remplissez et annexez la formule T2222)	255		⊙
Déductions supplémentaires (consultez le guide à la ligne 256)	256		⊙

Additionnez les montants des lignes 248 à 256. 257

Montant de la ligne 239 moins celui de la ligne 257; si le résultat est négatif, inscrivez «0». Voici votre **revenu imposable**. 260

Calcul des montants personnels

Montant de marié (consultez le guide à la ligne 303)

Si votre état civil a changé en 1992, donnez la date du changement :

Jour Mois

Si vous étiez marié à un moment quelconque en 1992 et que vous subveniez aux besoins de votre conjoint, cochez ✓ la case 1 ou 2 :

1. ☐ Le revenu net du conjoint * pour l'année ne dépasse pas 538 \$. Inscrivez 5 380 \$ à la ligne 303.

2. ☐ Le revenu net du conjoint * pour l'année dépasse 538 \$. Faites le calcul suivant :

5 918 00 \$

Moins : Revenu net du conjoint *

Inscrivez ce montant à la ligne 303; si le résultat est négatif, inscrivez «0».

* S'il y a eu séparation dans l'année, le revenu net du conjoint est le revenu net pour la période pendant laquelle vous étiez mariés et vous habitez ensemble.

Montants pour enfants à charge (consultez le guide à la ligne 304)

Donnez les précisions demandées ci-dessous et inscrivez les montants applicables selon l'âge et le revenu net de l'enfant.

Si le revenu net de l'enfant dépasse 2 690 \$, consultez le guide à la ligne 304 car le montant déductible peut être moindre.

- Enfants nés en 1974 ou après – Inscrivez 417 \$ pour chacun des deux premiers enfants et 834 \$ pour chaque enfant de plus.
- Enfants nés en 1973 ou avant et ayant une déficience physique ou mentale – Inscrivez 1 583 \$ pour chaque enfant.

Nom de l'enfant (annexez une liste au besoin)	Lien de parenté avec vous	Date de naissance de l'enfant	Si l'enfant est né en 1973 ou avant, indiquez la nature de sa déficience	Revenu net pour 1992	Montant déductible
Jour	Mois	Année			

Total des montants pour enfants à charge. Inscrivez ce montant à la ligne 304.

Before you mail your return, please ensure you have included all required information slips, receipts, completed schedules and corresponding statements.

- Schedule 1 – Detailed Tax Calculation
- Schedule 7 – Child Tax Credit
- Schedule 3 – Summary of Dispositions of Capital Property in 1992
- T1C – Provincial tax credit form
- TFA1 slip – Statement of Family Allowances
- ATC-1 – Statement of Child Tax Credit Prepayment
- T2201 – Disability Tax Credit Certificate
- T778 – Calculation of Child Care Expenses Deduction for 1992
- T4 income slips
- Registered retirement savings plan (RRSP) contribution receipts
- All other schedules and receipts

Step 5 – Calculation of total non-refundable tax credits

Basic personal amount	Claim \$6,456.00	300		
Age amount (if you were born in 1927 or earlier)	Claim \$3,482.00	301		
Married amount (complete the personal amounts area on page 2)		303		⊙
Amounts for dependent children (complete the personal amounts area on page 2)		304		⊙
Additional personal amounts (attach a completed Schedule 6)		305		⊙
Canada or Quebec Pension Plan contributions				
Contributions through employment from box 16 on all T4 slips (maximum \$696.00)		308		• ⊙
Contributions payable on self-employment earnings (attach a completed Schedule 8)		310		•
Unemployment Insurance premiums from box 18 on all T4 slips (maximum \$1,107.60)		312		• ⊙
Pension income amount (maximum \$1,000, see line 314 in the guide)		314		⊙
Disability amount (claim \$4,233, see line 316 in the guide)		316		⊙
Disability amount transferred from a dependant other than your spouse		318		⊙
Tuition fees (attach Form T2202A or receipts)		320		⊙
Education amount (attach Form T2202 or T2202A)		322		⊙
Tuition fees and education amount transferred from a child (attach Form T2202 or T2202A)		324		⊙
Amounts transferred from your spouse (attach a completed Schedule 2)		326		⊙
Medical expenses (attach receipts and complete Schedule 4)	330			⊙
Subtract 3% of line 236 on page 2 or \$1,614, whichever is less				
Allowable portion of medical expenses (if negative, enter "0")		332		
Add lines 300 through 326 and line 332 (if this total is more than line 260, see line 335 in the guide)		335		
Multiply the amount at line 335 by 17% (or use Table A) ► 338				
Charitable donations (up to 20% of line 236; attach receipts)	340		⊙	
Gifts to Canada or a province (attach receipts)	342		⊙	
Total donations (add lines 340 and 342)	344			
Enter the amount from line 344 to a maximum of \$250	345			
Subtract line 345 from line 344 (if negative, enter "0")				
Multiply that amount by 17% ► 346				
Multiply that amount by 29% ► 348				
Add lines 338, 346 and 348. These are your Total non-refundable tax credits. 350				

Avant de nous faire parvenir votre déclaration, assurez-vous que vous avez inclus tous les feuillets de renseignements, les reçus, les annexes pertinentes dûment remplies et les relevés correspondants.

- Annexe 1 – Calcul détaillé de l'impôt
- Annexe 7 – Crédit d'impôt pour enfants
- Annexe 3 – Sommaire des dispositions de biens en immobilisation en 1992
- T1C – Formule de crédit provincial
- Feuillelet TFA1 – Relevé des allocations familiales
- ATC-1 – Relevé du versement anticipé du crédit d'impôt pour enfants
- T2201 – Certificat d'invalidité
- T778 – Calcul des frais de garde d'enfants pour 1992
- Feuillet T4
- Reçus des cotisations à un régime enregistré d'épargne-retraite (REER)
- Tous les autres reçus et les autres annexes

Étape 5 – Calcul du total des crédits d'impôt non remboursables

Montant personnel de base	Inscrivez 6 456,00 \$	300		
Montant en raison de l'âge (si vous êtes né(e) en 1927 ou avant)	Inscrivez 3 482,00 \$	301		
Montant de marié (remplissez la section des montants personnels à la page 2)		303		⊙
Montants pour enfants à charge (remplissez la section des montants personnels à la page 2)		304		⊙
Montants personnels supplémentaires (remplissez et incluez l'annexe 6)		305		⊙
Cotisations au Régime de pensions du Canada ou au Régime de rentes du Québec				
Cotisations d'employé (case 16 de tous les feuillets T4; maximum 696,00 \$)		308		• ⊙
Cotisations à payer pour le revenu d'un travail indépendant (remplissez et incluez l'annexe 8)		310		•
Cotisations à l'assurance-chômage (case 18 de tous les feuillets T4; maximum 1 107,60 \$)		312		• ⊙
Montant pour revenu de pension (maximum 1 000 \$, consultez le guide à la ligne 314)		314		⊙
Montant pour personnes handicapées (inscrivez 4 233 \$, consultez le guide à la ligne 316)		316		⊙
Montant pour personnes handicapées transféré d'une personne à charge autre que votre conjoint		318		⊙
Frais de scolarité (annexez la formule T2202A ou les reçus)		320		⊙
Montant relatif aux études (annexez la formule T2202 ou T2202A)		322		⊙
Frais de scolarité et montant relatif aux études transférés d'un enfant (annexez la formule T2202 ou T2202A)		324		⊙
Montants transférés de votre conjoint (remplissez et incluez l'annexe 2)		326		⊙
Frais médicaux (remplissez et incluez l'annexe 4 et annexez les reçus)	330			⊙
Moins le montant le moins élevé : 3 % de la ligne 236, ou 1 614 \$				
Partie déductible des frais médicaux (si le résultat est négatif, inscrivez «0»)			▶ 332	
Additionnez les montants des lignes 300 à 326 et de la ligne 332				
(si ce total est plus élevé que le montant de la ligne 260, consultez le guide à la ligne 335)		335		

Multipliez le montant de la ligne 335 par 17 % ou référez-vous à la table A ▶ 338

Dons de charité (maximum 20 % de la ligne 236; annexez les reçus)	340		⊙
Dons au Canada ou à une province (annexez les reçus)	342		⊙
Total des dons (total des lignes 340 et 342)	344		
Inscrivez le montant de la ligne 344 sans dépasser 250 \$	345		Multipliez ce montant par 17 % ▶ 346
Montant de la ligne 344 moins celui de la ligne 345			Multipliez ce montant par 29 % ▶ 348
Additionnez les montants des lignes 338, 346 et 348. Voici votre total des crédits d'impôt non remboursables .		350	

Step 6 – Summary of tax and credits

There are two methods of tax calculation (see the Table A instructions).

Enter your **Taxable income** from line 260 on page 2. 400

Table method only

Federal income tax (look up the amount from line 400 in Table A)	401	
Total non-refundable tax credits (enter the amount from line 350 on page 3)	402	

Subtract line 402 from line 401 or enter the amount from line 406 on Schedule 1 (if negative enter "0"). This is your **Federal tax**. 406

Federal political contribution tax credit	Total contributions	409		
Allowable tax credit (from the calculation at line 410 in the guide)		410		
Investment tax credit (attach a completed Form T2038 (IND))		412		
Labour-sponsored funds tax credit (attach receipts)		414		
Total of above credits		416		

Federal tax before federal individual surtax (subtract line 416 from line 406; if negative, enter "0") 417

Federal individual surtax (look up the amount from line 406 in Table B or enter the amount from line 419 on Schedule 1) 419

Add lines 417 and 419. This is your **Net federal tax**. 420

Canada Pension Plan contribution payable on self-employment earnings from Schedule 8 421

Repayment of social benefits (enter the amount from line 235) 422

Repayment of child tax credit overpayment (attach a completed Schedule 7) 426

British Columbia tax (see line 428 in the guide) 428

Subtract: Transfer of spouse's unused renter's tax reduction (from calculation on spouse's T1C(B.C.)) 430

Net British Columbia tax 431

Add lines 420 through 426 inclusive and line 431. This is your **Total payable**. 435

Total income tax deducted (from all information slips) 437

Federal credits

Child tax credit (attach a completed Schedule 7) 444

Canada Pension Plan overpayment 448

Unemployment Insurance overpayment 450

Refund of investment tax credit (attach Form T2038 (IND)) 454

Part XII.2 trust tax credit (attach the T3 slip) 456

Employee and partner GST rebate (attach Form GST-370) 457

Other credits

Tax paid by instalments 476

Forward averaging tax credit (from Form T581) 478

British Columbia tax credits (see line 479 in the guide) 479

Add lines 437 through 479. These are your **Total credits**. 482

Subtract line 482 from line 435 and enter the difference in the applicable space below.

We do not charge or refund a difference of less than \$2.

Do not use this area

683

684

Refund 484

If you want a direct deposit,
attach a completed Form T1-DD.

Balance owing 485

Amount enclosed 486

Attach a cheque or money order payable to the
Receiver General. **Do not mail cash.**
The payment is due no later than April 30, 1993.

It is a serious offence to make a false return.
Privacy Act Personal Information Bank number RCT/P-PU-005

Language of correspondence
Please indicate below the
language of your choice for
subsequent correspondence
and returns.

469

Langue de correspondance
Veuillez indiquer plus bas
dans quelle langue vous désirez
recevoir toute correspondance
subséquent et vos prochaines
déclarations de revenus.

1. English ☐ Anglaise

2. French ☐ Française

I certify that the information given on this return and in any documents attached is correct
and complete and fully discloses my income from all sources.

Sign here

Telephone Area code Date

Check this box if you paid
to have your return prepared.

490

Étape 6 – Sommaire de l'impôt et des crédits

L'impôt peut être calculé de deux façons (lisez les instructions qui précèdent la table A)

4

Inscrivez votre **revenu imposable** (montant de la ligne 260 à la page 2) 400

Calcul de l'impôt selon la table

Impôt fédéral sur le revenu (repérez le montant de la ligne 400 dans la table A)	401	
Total des crédits d'impôt non remboursables (inscrivez le montant de la ligne 350 à la page 3)	402	

Montant de la ligne 401 moins celui de la ligne 402 ou montant de la ligne 406 de l'annexe 1;
si le résultat est négatif, inscrivez «0».

Voici votre **impôt fédéral**. 406

Total de vos contributions politiques fédérales (annexez les reçus)	409		•
Crédit d'impôt pour contributions politiques fédérales (selon le calcul dans le guide à la ligne 410)	410		•
Crédit d'impôt à l'investissement (remplissez et annexez la formule T2038 (IND))	412		•
Crédit d'impôt relatif à un fonds de travailleurs (annexez les reçus)	414		•

Additionnez les montants des lignes 410 à 414 416

Impôt fédéral avant la surtaxe fédérale des particuliers (montant de la ligne 406 moins celui de la ligne 416; si le résultat est négatif, inscrivez «0».)	417	
--	-----	--

Surtaxe fédérale des particuliers (repérez le montant de la ligne 406 dans la table B ou inscrivez le montant de la ligne 419 de l'annexe 1)	419	
--	-----	--

Additionnez les montants des lignes 417 et 419. Voici votre **impôt fédéral net**. 420

Cotisations au Régime de pensions du Canada à payer pour le revenu d'un travail indépendant (selon l'annexe 8)	421	
--	-----	--

Remboursement des prestations de programmes sociaux (inscrivez le montant de la ligne 235)	422	
--	-----	--

Remboursement de la somme versée en trop pour le crédit d'impôt pour enfants (remplissez et incluez l'annexe 7)	426	
---	-----	--

Impôt de la Colombie-Britannique (consultez le guide à la ligne 428)	428	
---	-----	--

Moins : le transfert de la réduction d'impôt pour locataires non utilisé par le conjoint (selon le calcul sur la formule T1C (C.-B.) du conjoint)	430	
---	-----	--

Impôt net de la Colombie-Britannique 431

Additionnez les montants des lignes 420 à 426 et de la ligne 431. Voici votre **total à payer**. 435

Impôt total retenu (selon tous les feuillets de renseignements)	437	
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Crédits fédéraux		
-------------------------	--	--

Crédit d'impôt pour enfants (remplissez et incluez l'annexe 7)	444	
--	-----	--

Païement en trop au Régime de pensions du Canada	448	
--	-----	--

Païement en trop d'assurance-chômage	450	
--------------------------------------	-----	--

Remboursement du crédit d'impôt à l'investissement (remplissez et annexez la formule T2038 (IND))	454	
---	-----	--

Crédit d'impôt de fiducie de la partie XII.2 (annexez le feuillet T3)	456	
---	-----	--

Remboursement de la TPS à l'intention des salariés et des associés (annexez la formule GST-370)	457	
---	-----	--

Autres crédits		
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Impôt payé par acomptes provisionnels	476	
---------------------------------------	-----	--

Crédit d'impôt pour étalement du revenu (selon la formule T581)	478	
---	-----	--

Crédits d'impôt de la Colombie-Britannique (consultez le guide à la ligne 479)	479	
---	-----	--

Additionnez les montants des lignes 437 à 479. Voici votre **total des crédits**. 482

Montant de la ligne 435 moins celui de la ligne 482. Inscrivez la différence dans l'espace approprié ci-dessous.

Une différence de moins de 2 \$ n'est ni exigée ni remboursée.

N'inscrivez rien ici

683

684

Remboursement 484

Pour profiter du service de dépôt direct, remplissez et annexez la formule T1-DD.

Solde dû 485

Somme jointe 486

Faire une fausse déclaration constitue une infraction grave.
Loi sur la protection des renseignements personnels.
Fichier de renseignements personnels RCT/P-PU-005.

Annexez un chèque ou un mandat à l'ordre du Receveur général. **N'envoyez pas d'espèces par la poste.**
Le paiement doit être fait au plus tard le 30 avril 1993.

Langue de correspondance 469 Veuillez indiquer plus bas dans quelle langue vous désirez recevoir toute correspondance subséquente et vos prochaines déclarations de revenus.	Language of correspondence Please indicate below the language of your choice for subsequent correspondence and returns.
1. Anglais <input type="checkbox"/> English	2. Français <input type="checkbox"/> French

J'atteste que les renseignements donnés dans cette déclaration et dans tous les documents annexés sont exacts et complets et révèlent la totalité de mes revenus de toutes provenances.		
Signez ici		
Téléphone	Indicatif régional	Date

Cochez cette case si vous avez payé quelque'un pour remplir votre déclaration. 490 ☐

T1-1992**Federal tax****Detailed Tax Calculation** (see the guide) — **Schedule 1****1992 rates of federal income tax**

Taxable income	Tax
\$29,590 or less	17%
\$29,590	\$ 5,030 plus 26% on the income over \$29,590
\$59,180 or more	\$12,724 plus 29% on the income over \$59,180

Federal income tax — Use the "1992 rates of federal income tax" above.

Taxable income from line 400 on page 4 of your return

On the first

On the remaining

tax is

tax at % is

Total federal income tax on taxable income

500

Add: Tax adjustments (see line 500 in the guide) Specify:

Total

Subtract: Total non-refundable tax credits from line 350 on page 3 of your return

501

Federal dividend tax credit: 13 1/3% of taxable amount of dividends from taxable Canadian corporations (line 120 on page 1 of your return)

502

Minimum tax carry-over (see line 504 in the guide)

504

Total of above credits

Basic federal tax 506**Subtract:** Federal foreign tax credit (make a separate calculation for each foreign country).

507

(a) Income tax or profits tax paid to a foreign country

(b) net foreign income † 508

net income††

X ("Basic federal tax" ††† plus
any dividend tax credit)

† Net foreign income must be reduced by any foreign income exempt under a tax treaty (line 256).

†† Net income (line 236) (or if you filed a Form T581 election, use line 7 of that form; if negative, enter "0") minus any capital losses of other years allowed (line 253), employee home relocation loan deduction (line 248), stock option and shares deductions (line 249), other payments deduction (line 250), capital gains deduction (line 254) and any foreign income exempt under a tax treaty (line 256).

††† Basic federal tax (line 506) must be reduced by any tax adjustments for CPP/QPP disability benefits for previous years (line 500).

Deduct (a) or (b) above, whichever is less 509

Federal tax (enter this amount on line 406
on page 4 of your return) 406**Federal individual surtax** (see line 419 in the guide)**Basic federal tax** (line 506)**Subtract:** Federal forward averaging tax credit (attach Form T581)

Amount (A)

Add: 1. Amount (A)

x 4.5%

2. (Amount (A))

minus \$12,500) x 5%

Individual surtax (add lines 1 and 2 above) 510**Subtract:** Additional federal foreign tax credit from part II of Form T2209

511

Subtotal 517

Subtract: Additional investment tax credit from section II of Form T2038 (IND)

518

Federal individual surtax (enter this amount on line 419 on page 4 of your return) 419

British Columbia Income Tax (Applicable to residents of British Columbia on December 31, 1992)If you were not a resident of British Columbia on December 31, 1992, or if you had income from a business with a permanent establishment outside British Columbia in 1992, refer to the guide. Basic British Columbia Income Tax: 52% of **Basic federal tax** (line 506 above)**Subtract:** Provincial Foreign Tax Credit from calculation on form T2036

Adjusted British Columbia income tax (if negative, enter zero) (A)

Add: British Columbia Surtax: 10% of ("Adjusted British Columbia Income Tax" minus \$5,300.00) (B)**Add:** British Columbia Surtax: 10% of ("Adjusted British Columbia Income Tax" minus \$9,000.00) (C)

Spousal tax reduction *

1.

Married equivalent tax reduction *

563 2.

Child tax reduction Number of children 534 X \$50.00 3.

Total British Columbia surtax reduction

▶ (D)

Net British Columbia surtax (amount (B) plus amount (C) minus
amount (D)) (if negative, enter zero)

(E)

BRITISH COLUMBIA TAX (Add lines (A) and (E)) (enter this amount on line 428 on page 4 of your return) 428

* Maximum \$50.00 per individual

T1-1992

Impôt fédéral

Taux de l'impôt fédéral sur le revenu pour 1992

Revenu imposable	Impôt
29 590 \$ ou moins	17 %
29 590 \$	5 030 \$ plus 26 % des 29 590 \$ suivants
59 180 \$ ou plus	12 724 \$ plus 29 % du reste

Impôt fédéral sur le revenu – Utilisez les «taux de l'impôt fédéral sur le revenu pour 1992» ci-dessus.

Revenu imposable (ligne 400 de votre déclaration)

Sur les premiers	l'impôt est de
Sur le reste	l'impôt à % est de
Total de l'impôt fédéral sur le revenu imposable	

Plus : Rajustements d'impôt (consultez le guide à la ligne 500) Précisez :

500

Moins : Total des crédits d'impôt non remboursables (ligne 350 de votre déclaration) 501

Crédit d'impôt fédéral pour dividendes : 13 1/3 % du montant imposable des dividendes de corporations canadiennes imposables (ligne 120 de votre déclaration) 502

Report d'impôt minimum (consultez le guide à la ligne 504) 504

Total des crédits ci-dessus

Impôt fédéral de base 506

Moins : Crédit fédéral pour impôt étranger – Faites un calcul distinct pour chaque pays

a) Impôt sur le revenu ou sur les bénéfices payé à un pays étranger 507

Revenu étranger net \uparrow 508 \times (Impôt fédéral de base $\uparrow\uparrow\uparrow$) =
Revenu net $\uparrow\uparrow$

\uparrow Déduisez la partie du revenu étranger net qui n'est pas imposable selon une convention fiscale (compris à la ligne 256).

$\uparrow\uparrow$ Le revenu net est le montant de la ligne 236 (ou si vous avez rempli la formule T581, le montant qui y figure à la ligne 7; s'il est négatif, inscrivez «0») moins les déductions pour les pertes en capital d'autres années (ligne 253), pour les prêts à la réinstallation d'employés (ligne 248), pour les options d'achat d'actions et les actions (ligne 249), pour autres paiements (ligne 250), pour les gains en capital (ligne 254) et pour le revenu étranger qui n'est pas imposable selon une convention fiscale (compris à la ligne 256).

$\uparrow\uparrow\uparrow$ Ajoutez à l'impôt fédéral de base (ligne 506) le crédit d'impôt fédéral pour dividendes (ligne 502) et déduisez tout rajustement d'impôt visant les prestations d'invalidité reçues du RPC ou du RRQ pour les années antérieures (compris à la ligne 500).

Inscrivez le moins élevé des montants a) ou b) ci-dessus 509

Impôt fédéral (Ligne 506 moins ligne 509; inscrivez le résultat à la ligne 406 de votre déclaration) 406

Surtaxe fédérale des particuliers (consultez le guide à la ligne 419)

Impôt fédéral de base (montant de la ligne 506)

Moins : Crédit d'impôt pour étalement du revenu (remplissez et annexe la formule T581)

Montant A

Plus : 1. Montant A \times 4,5 %

2. (Montant A moins 12 500 \$) \times 5 %

Surtaxe des particuliers (total des lignes 1 et 2 ci-dessus) 510

Moins : Crédit fédéral supplémentaire pour impôt étranger selon la partie II de la formule T2209 511

Somme partielle 517

Moins : Crédit d'impôt à l'investissement supplémentaire selon la section II de la formule T2038 (IND.) 518

Surtaxe fédérale des particuliers (inscrivez ce montant à la ligne 419 de votre déclaration) 419

Impôt sur le revenu de la Colombie-Britannique

Vous devez payer l'impôt de la Colombie-Britannique si vous y résidiez le 31 décembre 1992.

Si vous ne résidiez pas en Colombie-Britannique le 31 décembre 1992 ou si vous avez tiré un revenu d'une entreprise qui avait un établissement permanent à l'extérieur de la Colombie-Britannique en 1992, consultez le guide.

Impôt de base sur le revenu de la Colombie-Britannique :

52 % du montant de l'impôt fédéral de base à la ligne 506 ci-dessus

Moins : Crédit provincial pour impôt étranger selon la formule T2036

Impôt sur le revenu de la Colombie-Britannique rajusté (si le résultat est négatif, inscrivez «0»)

(A)

Plus : Surtaxe de la Colombie-Britannique : 10 % de la partie de l'«impôt sur le revenu de la Colombie-Britannique rajusté» qui dépasse 5 300 \$ (B)

Plus : Surtaxe de la Colombie-Britannique : 10 % de la partie de l'«impôt sur le revenu de la Colombie-Britannique rajusté» qui dépasse 9 000 \$ (C)

Réduction du conjoint (maximum 50 \$) 1.

Équivalent de la réduction de marié (maximum 50 \$) 563 2. \odot

Réduction pour enfants Nombre d'enfants 534 \times 50 \$ = 3. \odot

Total de la réduction de la surtaxe de la Colombie-Britannique (D)

Surtaxe nette de la Colombie-Britannique

(montant B plus montant C moins montant D; si le résultat est négatif, inscrivez «0»)

(E)

Impôt de la Colombie-Britannique (Inscrivez le total des montants A et E à la ligne 428 de votre déclaration.) 428

T1-1992**Amounts Transferred from Spouse — Schedule 2**

- Use this schedule if you are transferring amounts from your spouse.
- See line 326 in the guide.

Is your spouse filing a 1992 income tax return? Yes ☐ No ☐ If No, attach your spouse's information slips.

A — Details of your spouse's income

Pension income eligible for the pension income amount (from lines 115 and 129 on your spouse's return)	1	
Old Age Security pension (from line 113 on your spouse's return)	2	
Canada or Quebec Pension Plan benefits (from line 114 on your spouse's return)	3	
All other income on your spouse's return (specify)		
	4	
Total income	5	
Subtract: Deductions from total income (from lines 207 to 235 on your spouse's return)		
	6	
Spouse's net income	7	
Add: Accumulated forward averaging amount withdrawal (from line 237 on your spouse's return)	8	
	9	
Subtract: Deductions from net income (from lines 248 to 256 on your spouse's return)		
	10	
Spouse's taxable income	11	
Subtract: Spouse's basic personal amount (from line 300 on your spouse's return)	12	
Spouse's Canada or Quebec Pension Plan contributions (add lines 308 and 310 on your spouse's return)	13	
Spouse's Unemployment Insurance premiums (from line 312 on your spouse's return)	14	
Add lines 12 to 14 inclusive	15	
Spouse's adjusted taxable income for calculation of amounts transferred (line 11 minus line 15 — if line 15 is greater than line 11, enter "0")	16	

B — Calculation of amounts transferred

Spouse's age amount — If your spouse was 65 years of age or over in 1992, give your spouse's date of birth <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td></tr><tr><td>Day</td><td>Month</td></tr></table> <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td><td></td></tr><tr><td>Year</td><td></td><td></td></tr></table> and claim \$ 3,482.			Day	Month				Year			17	
Day	Month											
Year												
Disability amount — If your spouse, during 1992, had a severe and prolonged mental or physical impairment, claim \$4,233.	18											
Spouse's tuition fees and education amount (attach form T2202A or form T2202 and tuition fees receipts: maximum claim \$4,000)	19											
Enter amount from line 1 above												
Subtract: The exempt income at line 256 on your spouse's return												
Pension income amount (enter this amount or \$1,000, whichever is less)	20											
Add lines 17 to 20 inclusive	21											
Enter the amount from line 16 above	22											
Amounts transferred (line 21 minus line 22) Enter this amount on line 326 on page 3 of your return.	23											

- Remplissez cette annexe si vous désirez transférer certains montants de votre conjoint.
- Consultez le guide à la ligne 326.

Votre conjoint remplit-il une déclaration de revenus pour 1992? Oui ☐ Non ☐ Si «non», annexe ses feuillets de renseignements.

A – Détail du revenu de votre conjoint

Revenu de pension admissible aux fins du montant pour revenu de pension (lignes 115 et 129 de sa déclaration)	1		
Pension de sécurité de la vieillesse (ligne 113 de sa déclaration)	2		
Prestations du Régime de pensions du Canada ou du Régime de rentes du Québec (ligne 114 de sa déclaration)	3		
Tous les autres revenus de votre conjoint (précisez)			
	4		
Revenu total de votre conjoint	5		
Moins : Déductions du revenu total (lignes 207 à 235 de sa déclaration)			
	6		
Revenu net de votre conjoint	7		
Plus : Retrait du montant d'étalement accumulé (ligne 237 de sa déclaration)	8		
	9		
Moins : Déductions du revenu net (lignes 248 à 256 de sa déclaration)			
	10		
Revenu imposable de votre conjoint	11		
Moins : Montant personnel de base du conjoint (ligne 300 de sa déclaration)	12		
Cotisations du conjoint au Régime de pensions du Canada ou au Régime de rentes du Québec (total des lignes 308 et 310 de sa déclaration)	13		
Cotisations du conjoint à l'assurance-chômage (ligne 312 de sa déclaration)	14		
Additionnez les montants des lignes 12 à 14	15		
Revenu imposable du conjoint rajusté aux fins du calcul des montants transférés (ligne 11 moins ligne 15; si le montant de la ligne 15 est plus élevé que celui de la ligne 11, inscrivez «0»)	16		

B – Calcul des montants transférés

Montant en raison de l'âge du conjoint – si votre conjoint était âgé de 65 ans ou plus en 1992, donnez sa date de naissance : <input type="text"/> <input type="text"/> <input type="text"/> et inscrivez 3 482 \$.	17		
Montant pour personnes handicapées du conjoint			
Si, en 1992, votre conjoint avait une déficience mentale ou physique grave et prolongée, inscrivez 4 233 \$.	18		
Frais de scolarité et montant relatif aux études du conjoint			
Annexez la formule T2202A ou T2202 et les reçus; montant maximum : 4 000 \$.	19		
Inscrivez le montant de la ligne 1 ci-dessus			
Moins : Pension non imposable de source étrangère déduite à la ligne 256 de sa déclaration			
Montant pour revenu de pension du conjoint			
Inscrivez le montant le moins élevé : 1 000 \$ ou le résultat du calcul effectué	20		
Additionnez les montants des lignes 17 à 20.	21		
Inscrivez le montant de la ligne 16 ci-dessus.	22		
Montants transférés de votre conjoint			
Montant de la ligne 21 moins celui de la ligne 22; inscrivez ce montant à la ligne 326 de votre déclaration.	23		

(See line 127 in the guide.)

Particulars of current-year dispositions (if the space is insufficient, attach a statement)

Note: Do not use this schedule to claim any losses from disposing of the shares of a small business corporation or from any debts that it owes (see line 217 in the guide).		(1) Year of acquisition	(2) Proceeds of disposition	(3) Adjusted cost base	(4) Outlays and expenses (from dispositions)	(5) Gain (or loss) (column 2 minus columns 3 and 4)
Qualified small business corporation shares						
No. of shares	Name of corporation and class of shares					Gain
Total proceeds 512					Gain 513	

Qualified farm property

Address or legal description						Gain (or loss)
Total proceeds 515						Gain (or loss) 516

Other securities and properties**Shares**

No. of shares	Name of corporation and class of shares					Gain (or loss)
Total proceeds 519						Gain (or loss) 520

Real estate and depreciable property (do not include losses on depreciable property)

Address or legal description						Gain (or loss)
Total proceeds 521						Gain (or loss) 522

Bonds, debentures, promissory notes and other properties

Face value	Maturity date	Name of issuer				Gain (or loss)
Total proceeds 527						Gain (or loss) 528

Personal-use property (full description)

						Gain only
						530

Listed personal property (full description)

						Gain only
						531

Note: You can only apply listed personal property losses against listed personal property gains.

Subtract: Unapplied listed personal property losses from other years

Information slips – Capital gains (or losses) (attach T3, T5, T4PS slips)**Gains not eligible for the capital gains deduction**

Enter the part of the gains you reported at lines 520, 522, 528, 530, and 533 that do not qualify for the capital gains deduction. (See the *Capital Gains Tax Guide* for details.)

536

Capital loss from a reduction in your business investment loss

535**Total of all gains (or losses) in column 5 before reserves****537**

Add: Total amount of reserves from Form T2017 (if it is a negative amount, show it in brackets and subtract it)

538**Total capital gain (or loss)****539**

Taxable capital gains or allowable capital losses (3/4 of the above "Total capital gain (or loss)")

540

Add: Taxable capital gain from disposing of eligible capital property (Qualified farm property)

543

Taxable capital gain from disposing of eligible capital property (Other)

544**Total taxable capital gains** (add lines 540 to 544 inclusive)

Enter this amount on line 127 on page 1 of your return.

281

Attach receipts (see line 330 in the guide). If the space is insufficient, attach a statement.

Period covered by claim: From _____ 19____ to _____ 19____

[illegible][illegible]

Name of plan

Total amount of premiums paid

Total medical expenses (enter this amount on line 330 on page 3 of your return and calculate the allowable portion)

If the patient was other than a dependant who is included in your claim for personal amounts, give the following details about that person (you do not have to give this information if the patient was your spouse):

Name _____ Relationship to you _____
Address _____ Net income in 1992 \$ _____

Annexez les reçus (consultez le guide à la ligne 330). Si vous manquez d'espace, annexe une feuille supplémentaire.

Période visée par la déduction : du _____ 19 _____ au _____ 19 _____

[illegible]

Nom du régime :

Total des primes versées :

Total des frais médicaux

(inscrivez ce montant à la ligne 330 de votre déclaration et calculez la partie déductible)

Si le patient n'était pas une personne à charge pour qui vous avez demandé des montants personnels, donnez les renseignements suivants à son sujet (sauf s'il s'agit de votre conjoint) :

Nom :

Lien de parenté :

Adresse :

Revenu net en 1992 : \$

1 - **Taxable amount of dividends from taxable Canadian corporations** (see line 120 in the guide)

Include amounts credited through banks, trust companies, brokers and estates.

Total dividends (enter on line 120 on page 1 of your return) 120

11 -

Interest from bonds, trust, bank or other deposits, mortgages, notes

Interest from bonds, trust, bank or other deposits, mortgages, notes		
Income from foreign sources		
Total interest and other investment income (enter on line 121 on page 1 of your return)	121	

Income (loss) from any limited partnership in which you are a limited partner or any partnership in which you are not an active partner

Total partnership income (loss) (enter on line 122 on page 1 of your return) 122

Carrying charges (specify)

Interest on money borrowed to earn interest, dividend and royalty income	
Interest on money borrowed to acquire an interest in a limited partnership or a partnership in which you are not an active partner	
Total carrying charges and interest expenses (enter on line 221 on page 2 of your return)	221

Canadian and foreign exploration, development expenses and oil and gas property expenses, other than flow-through share expenses, of a partnership described at line 122

other than flow-through share expenses, or a partnership described at line 122

Resource expenses incurred as a result of the acquisition of a flow-through share
(attach T101 or T102 Supplementaries)

Total exploration and development expenses (enter on line 224 on page 2 of your return) 224

Depletion allowances (including mining exploration depletion allowances) (specify)

Depletion allowances (including mining exploration depletion allowances) (specify)

Total depletion allowances (enter on line 232 on page 2 of your return) 232

I - Montant imposable des dividendes de corporations canadiennes imposables (consultez le guide à la ligne 120)
Inscrivez également tout montant crédité par les banques, les compagnies de fiducie et les successions.

[illegible]

Intérêts d'obligations, de dépôts en fiducie ou en banque et d'autres dépôts, d'hypothèques, de billets et d'autres titres (précisez)			
Revenus de source étrangère			
Total des intérêts et autres revenus de placements (inscrivez ce montant à la ligne 121 de votre déclaration)	121		

Revenus (ou pertes) d'une société en commandite dont vous êtes un associé commanditaire ou d'une société dont vous êtes un associé qui ne participe pas activement à l'exploitation

Total des revenus (ou pertes) de société (inscrivez ce montant à la ligne 122 de votre déclaration)		122
--	--	-----

Frais financiers (précisez) :

[illegible]

Frais d'exploration et d'aménagement au Canada et à l'étranger et frais à l'égard de biens canadiens et étrangers relatifs au pétrole et au gaz, sauf s'il s'agit de frais relatifs à des actions accréditives engagés par une société mentionnée à la ligne 122

Frais relatifs à des ressources engagés par suite de l'acquisition d'une action accréditve (annexez le feuillet T101 ou T102)	
Total des frais d'exploration et d'aménagement (inscrivez ce montant à la ligne 224 de votre déclaration) 224	

Deductions pour épuisement, y compris la déduction d'épuisement pour l'exploration minière (précisez)

Total des déductions pour épuisement (inscrivez ce montant à la ligne 232 de votre déclaration)		232
--	--	-----

Complete this schedule if you are claiming an equivalent-to-married amount or an amount for dependants other than your spouse and children.

Equivalent-to-married amount (see line 305 in the guide)

On December 31, 1992, you were (tick ☒ one box): Married ☐ Living common-law ☐ Widowed ☐ Divorced ☐ Separated ☐ Single ☐

If your marital status changed in 1992, give the date of the change: Day Month

You can claim the equivalent-to-married amount if, at any time in 1992, you were single, widowed, separated, divorced or living common-law and if, at that time, you supported and resided with a person related to you by blood, marriage or adoption. That person had to have been under 18 when you provided support unless that person was your parent or grandparent or was mentally or physically infirm.

Note:

- You cannot claim the equivalent-to-married amount for your common-law spouse or if you were married and not separated from your spouse.
- Neither you nor anyone else can claim another personal amount at line 304 or 305 for a person claimed for an equivalent-to-married amount.
- Only one claim for the equivalent-to-married amount is allowed per household.
- A dependant who was away from home while attending school is considered to have resided with you if he or she was residing with you when not at school. In this case, provide the address where the dependant normally resides when not at school.

Did you maintain the dwelling where the dependant resided? Yes ☐ No ☐

Did you reside in the dwelling where the dependant resided? Yes ☐ No ☐

You must answer "Yes" to both of the above questions to claim the equivalent-to-married amount.

If applicable, tick ☒ and claim item 1 or 2, and complete "Details of dependant" section below.

☐ 1. You supported a relative whose net income in that year was not over \$538. Enter \$5,380 on line 305: \$5,380 | 00 (A)

☐ 2. You supported a relative whose net income in that year was over \$538. Complete the following calculation. \$5,918 | 00

Subtract: Dependant's net income		
Claim to enter on line 305		(B)

Details of dependant:

Name Relationship to you *

Address Date of birth

Day Month Year

* If born in 1973 or earlier and the relationship is other than a parent or grandparent, give the type of infirmity ▶

Amounts for other dependants resident in Canada

Parents, grandparents, brothers, sisters, aunts or uncles (including in-laws)

Provide details below and claim the allowable maximum determined according to the dependant's age and net income, as follows:

- Born in 1974 or later** Each of two dependants: - If net income was not over \$2,690, maximum claim is \$417.
- If net income was over \$2,690 but less than \$3,107, maximum claim is \$417 minus the amount by which net income exceeds \$2,690.
- Additional dependants: - If net income was not over \$2,690, maximum claim is \$834 each.
- If net income was over \$2,690 but less than \$3,524, maximum claim is \$834 minus the amount by which net income exceeds \$2,690.
- Born in 1973 or earlier who are physically or mentally infirm** - If net income was not over \$2,690, maximum claim is \$1,583.
- If net income was over \$2,690 but less than \$4,273, maximum claim is \$1,583 minus the amount by which net income exceeds \$2,690.

If any other person has also contributed to the support of a dependant listed here, the combined amount claimed by you and that person cannot be more than the maximum amount determined above. You cannot claim a dependant born in 1973 or earlier who is not mentally or physically disabled.

Dependants:

(1) Last name	Date of Birth			Relationship to you	*Net income in 1992	If born in 1973 or earlier, state nature of infirmity	Claim
	Day	Month	Year				
First name							
Address							
(2) Last name							
First name							
Address							
* Includes Old Age Security and net federal supplements for dependants born in 1927 or earlier. If not received, give the reason:							

Total amounts for other dependants (C)

Total additional personal amounts (total of amounts A or B and C)

Enter this amount on line 305 of your return.

T1-1992

Montants personnels supplémentaires – Annexe 6

- Remplissez cette annexe pour demander l'équivalent du montant de marié ou un montant pour des personnes à charge autres que le conjoint et les enfants.
- Consultez le guide à la ligne 305.

Équivalent du montant de marié

Le 31 décembre 1992, vous étiez (cochez ☒ une case) : Marié(e) ☐ Conjoint de fait ☐ Veuf (veuve) ☐ Divorcé(e) ☐ Séparé(e) ☐ Célibataire ☐

Si votre état civil a changé en 1992, donnez la date du changement :

Jour	Mois
<input type="text"/>	<input type="text"/>

Vous pouvez demander l'équivalent du montant de marié si, à un moment quelconque en 1992, vous étiez célibataire, veuf, séparé, divorcé ou conjoint de fait et si, à ce moment-là, vous subveniez aux besoins d'une personne liée à vous par le sang, le mariage ou l'adoption et vous résidiez avec elle. Cette personne devait avoir moins de 18 ans lorsqu'elle était à votre charge, sauf s'il s'agissait d'un parent ou grand-parent ou si elle avait une déficience mentale ou physique.

- Remarque :
- Vous ne pouvez pas demander l'équivalent du montant de marié pour un conjoint de fait, ou si vous étiez marié et ne viviez pas séparé de votre conjoint.
 - Personne ne peut demander un autre montant à la ligne 304 ou 305 pour une personne pour qui vous demandez l'équivalent du montant de marié.
 - Une seule demande d'équivalent du montant de marié peut être faite par logement.
 - Si la personne à votre charge ne résidait pas avec vous en raison de ses études, mais qu'elle réside normalement avec vous, cette personne est considérée comme ayant résidé avec vous. Dans ce cas, donnez son adresse pour la période de l'année où elle n'était pas aux études.

Avez-vous maintenu le logement où résidait la personne à votre charge? Oui ☐ Non ☐
Avez-vous résidé dans ce logement avec la personne à votre charge? Oui ☐ Non ☐
Vous devez répondre «Oui» aux deux questions ci-dessus pour pouvoir demander l'équivalent du montant de marié.

Cochez ☒ la case qui s'applique à vous et donnez les précisions demandées ci-dessous sur la personne à votre charge.

1. ☐ Le revenu net de la personne à votre charge pour 1992 ne dépassait pas 538 \$. Inscrivez **5 380 \$** à la ligne 305 de votre déclaration.
2. ☐ Le revenu net de la personne à votre charge pour 1992 dépassait 538 \$. Faites le calcul suivant :

5 918	00 \$
Moins : le revenu net de la personne à votre charge	
Inscrivez ce montant à la ligne 305 de votre déclaration. (Si le revenu net de la personne dépassait 5 918 \$, inscrivez «0»)	

Précisions sur la personne à votre charge

Nom : _____ Lien de parenté avec vous * : _____
Adresse : _____ Date de naissance :

Jour	Mois	Année
<input type="text"/>	<input type="text"/>	<input type="text"/>

* Si la personne à votre charge est née en 1973 ou avant et si elle n'était pas un de vos parents (père ou mère) ou grands-parents, indiquez la nature de sa déficience :

Montants pour autres personnes à charge résidant au Canada

Par «autre personne à charge», on entend un parent (père ou mère), un grand-parent, un frère, une soeur, un oncle ou une tante (y compris ceux du conjoint). Donnez les précisions demandées ci-dessous et inscrivez les montants applicables selon l'âge et le revenu net de la personne à votre charge, comme suit :

Personne née en 1974 ou après

- Chacune des deux premières personnes à votre charge
- Si le revenu net de la personne à votre charge pour 1992 ne dépasse pas 2 690 \$, inscrivez 417 \$.
 - Si son revenu net dépasse 2 690 \$ sans dépasser 3 107 \$, faites le calcul suivant : 417 \$ moins le montant de revenu qui dépasse 2 690 \$.
- Chaque autre personne à votre charge
- Si le revenu net de la personne à votre charge pour 1992 ne dépasse pas 2 690 \$, inscrivez 834 \$.
 - Si son revenu net dépasse 2 690 \$ sans dépasser 3 524 \$, faites le calcul suivant : 834 \$ moins le montant de revenu qui dépasse 2 690 \$.

Personne née en 1973 ou avant qui a une déficience mentale ou physique

- Si le revenu net de la personne à votre charge pour 1992 ne dépasse pas 2 690 \$, inscrivez 1 583 \$.
- Si son revenu net dépasse 2 690 \$ sans dépasser 4 273 \$, faites le calcul suivant : 1 583 \$ moins le montant de revenu qui dépasse 2 690 \$.

Si une autre personne a aidé à subvenir aux besoins d'une personne à votre charge mentionnée ci-après, le montant global demandé par vous et cette autre personne ne doit pas dépasser le montant que vous avez déterminé ci-dessus. Vous ne pouvez demander aucun montant pour une personne à votre charge née en 1973 ou avant si elle n'a pas une déficience mentale ou physique.

Précisions sur la personne à votre charge

(1) Nom	Date de naissance			Lien de parenté avec vous	Revenu net * pour 1992	Si la personne est née en 1973 ou avant, indiquez la nature de sa déficience	Montant déductible
Prénom	Jour	Mois	Année				
Adresse							
(2) Nom							
Prénom	* Comprend la pension de sécurité de la vieillesse et le versement net des suppléments fédéraux pour les personnes nées en 1927 ou avant. Si la personne en question n'en a pas reçu, indiquez pourquoi :						
Adresse							

Total des montants pour autres personnes à charge _____
Total des montants personnels supplémentaires (inscrivez ce montant à la ligne 305 de votre déclaration)
(Total de l'équivalent du montant de marié et des montants pour autres personnes à charge) _____

- See line 444 in the guide for details on how to complete this schedule.
- Only the individual (usually the mother) who received the Family Allowances for an eligible child can claim this credit.

Do you qualify?

- Find the total number of eligible children you can claim in the left column of the table below.
- Go directly across to the column that corresponds with the number of eligible children you have who are under age 7.
- If line 4 of Part A is **equal** to or **higher** than the matching family net income in the table, you **do not** qualify for the child tax credit.

		Number of eligible children under age 7 (box 17 on TFA1 slip)				
		0	1	2	3	4
Total number of eligible children (box 15 on TFA1 slip)	1	Maximum family net income \$37,941	Maximum family net income \$42,201			
	2	\$49,961	\$54,221	Maximum family net income \$58,481		
	3	\$61,981	\$66,241	\$70,501	Maximum family net income \$74,761	
	4	\$74,001	\$78,261	\$82,521	\$86,781	Maximum family net income \$91,041

Note: The maximum family net income shown will be lower if you claim child care expenses for any eligible child under the age of seven. If you are claiming more than four eligible children, we recommend you complete the rest of the schedule.

Part A - Calculation of your family net income

- Your spouse or your other supporting person has to sign the certification area below if you resided together at the end of 1992.
- See line 444 in the guide for the definition of "other supporting person."

Your net income (enter amount from line 236 of your return; if negative, enter "0")	1		
Your spouse's net income (if negative, enter "0")	547	2	
Your other supporting person's net income (if negative, enter "0")	548	3	
Family net income (add lines 1, 2 and 3)	4		

Certification by your spouse, your other supporting person, or both

I certify that the net income reported on line 2 or line 3 above is my true and correct net income for the year.

Signature of your spouse

Signature of your other supporting person

Date

Part B - Calculation of the child tax credit

Number of eligible children (box 15 on the TFA1 slip)	545	X \$ 601.00 =	5	
Calculation of the supplement for children born in 1986 or later:				
Number of eligible children (box 17 on the TFA1 slip)	546	X \$ 213.00 =	6	
Child care expenses claimed by you, your spouse or your other supporting person for the children included on line 546 above	550	X 25% =	7	
Maximum supplement available (subtract line 7 from line 6; if negative, enter "0")			8	
		Add lines 5 and 8	9	
Family net income (enter amount from line 4 in Part A)	10			
Base amount	11	25,921 00		
Family net income above the base amount (subtract line 11 from line 10; if negative, enter "0")	12			
Multiply the amount at line 12 by 5%			13	
Subtract line 13 from line 9 (if negative, enter "0")			14	
Child tax credit prepayment (box 16 on the ATC1 slip)	552		15	
Child tax credit (subtract line 15 from line 14)			16	
Enter this amount on line 444 of your return. If the amount is negative, enter it on line 426 of your return.				

- Consultez le guide à la ligne 444 pour des précisions sur la façon de remplir cette annexe.
- Seule la personne (habituellement la mère) qui a droit aux allocations familiales pour un enfant admissible peut demander ce crédit.

Avez-vous droit au crédit d'impôt pour enfants?

- Dans la colonne de gauche du tableau ci-dessous, repérez la ligne qui correspond au nombre total d'enfants admissibles que vous avez.
- Suivez la ligne jusqu'à la colonne qui correspond au nombre d'enfants admissibles que vous avez et qui sont âgés de moins de 7 ans.
- Si le montant de la ligne 4 de la partie A est **égal** ou **plus élevé** que le revenu net familial qui figure au tableau ci-dessous, vous **n'avez pas** droit au crédit.

		Nombre d'enfants admissibles âgés de moins de 7 ans (case 17 du feuillet TFA1)				
		0	1	2	3	4
Nombre total d'enfants admissibles (case 15 du feuillet TFA1)	1	Revenu net familial maximum 37 941 \$	Revenu net familial maximum 42 201 \$			
	2	49 961 \$	54 221 \$	Revenu net familial maximum 58 481 \$		
	3	61 981 \$	66 241 \$	70 501 \$	Revenu net familial maximum 74 761 \$	
	4	74 001 \$	78 261 \$	82 521 \$	86 781 \$	Revenu net familial maximum 91 041 \$

Remarque : Le revenu net familial maximum pourra être moins élevé que ce qui est indiqué lorsque des frais de garde d'enfants sont déduits pour des enfants admissibles âgés de moins de sept ans. Si vous avez plus de quatre enfants admissibles, nous vous recommandons de remplir le reste de l'annexe.

Partie A - Calcul de votre revenu net familial

- Votre conjoint ou l'autre soutien, ou les deux, doivent signer l'attestation ci-dessous s'ils demeuraient avec vous à la fin de 1992.
- Consultez le guide à la ligne 444 pour avoir la définition d'« autre soutien ».

Votre revenu net (inscrivez le montant de la ligne 236 de votre déclaration; s'il est négatif, inscrivez «0»)	1		
Revenu net de votre conjoint (s'il est négatif, inscrivez «0»)	547	2	
Revenu net de l'autre soutien (s'il est négatif, inscrivez «0»)	548	3	
Revenu net familial (additionnez les montants des lignes 1, 2 et 3)	4		

Attestation du conjoint ou de l'autre soutien, ou des deux

J'atteste que le revenu net déclaré à la ligne 2 ou à la ligne 3 du calcul ci-dessus est le montant exact de mon revenu net pour l'année.

Signature de votre conjoint _____ Signature de l'autre soutien _____ Date _____

Partie B - Calcul du crédit d'impôt pour enfants

Nombre d'enfants admissibles (case 15 du feuillet TFA1) 545 X 601 \$ = 5

Calcul du supplément pour les enfants nés en 1986 ou après :

Nombre d'enfants admissibles (case 17 du feuillet TFA1)	546	X 213 \$ =	6	
Frais de garde d'enfants déduits par vous, votre conjoint ou l'autre soutien pour les enfants indiqués à la ligne 546 ci-dessus.	550	X 25 %	7	
Supplément maximum applicable (ligne 6 moins ligne 7; si le résultat est négatif, inscrivez «0»)			8	
Additionnez les montants des lignes 5 et 8.				9

Revenu net familial (inscrivez le montant de la ligne 4 de la partie A)	10	
Montant de base	11	25 921 00
Revenu familial qui dépasse le montant de base (ligne 10 moins ligne 11; si le résultat est négatif, inscrivez «0»)	12	
Multipliez le montant de la ligne 12 par 5 %		13
Montant de la ligne 9 moins celui de la ligne 13 (si le résultat est négatif, inscrivez «0»)	14	
Versement anticipé du crédit d'impôt pour enfants (case 16 du feuillet ATC1)	552	15
Crédit d'impôt pour enfants (montant de la ligne 14 moins celui de la ligne 15)		
Inscrivez ce montant à la ligne 444 de votre déclaration. Si le montant est négatif, inscrivez-le à la ligne 426 de la déclaration.		16

Self-Employment Report and Calculation of Canada Pension Plan Contributions on Self-Employment Earnings

- If you reported self-employment income on lines 135 to 143 of page 1, complete this schedule.

Self-employment report

- You have to file a *Statement of income and expenses* with your return.

Enter the salary or wages you paid in the year to your spouse (if you are in a partnership, enter only your share)

Complete the following for the business with the largest total income:

Employer's remittance account number _____

Business name _____

Location Number, Street, or P.O. Box No. or R.R. No. _____

City _____

Province or Territory _____

Postal Code _____

Briefly describe the major business activity:

Has the major activity changed since you filed your last return?

No ☐

Yes ☐

If the major business activity involves the resale of goods, indicate how you sell these goods: ☐ Retail ☐ Wholesale

If your major activity is trucking, are you also an "owner-operator", "leased-operator" or "broker-operator" working for a trucking concern?

No ☐

Yes ☐

Specify the principal product(s) mined, manufactured or sold, type of construction activity or service provided and give the approximate percentage that the revenue from each is of the total revenue.

1. _____ %
2. _____ %
3. _____ %

Canada Pension Plan contribution on self-employment earnings

Pensionable net self-employment earnings (amounts from lines 135 to 143) _____

Add: Pensionable earnings from employment from box 14 or box 26 of all T4 slips _____

Equals: Total pensionable earnings _____

Subtract: Basic Canada Pension Plan exemption of \$3,200 _____

Equals: Earnings subject to contribution (maximum \$29,000) _____

(A)

Multiply (A) by 4.8% ►

(B)

Contributions through employment (from T4 slips) _____

(C)

Multiply (C) by 2 ►

(D)

Canada Pension Plan contribution payable on self-employment earnings _____

Line (B) minus (D)

(E)

Enter amount (E) on line 310 on page 3 and on line 421 on page 4 of your return.

**Travail indépendant et
Calcul des cotisations au Régime de pensions du Canada
pour le revenu d'un travail indépendant**

• Remplissez cette annexe si vous avez déclaré des revenus d'un travail indépendant aux lignes 135 à 143 de votre déclaration.

Travail indépendant

• Annexez un état des revenus et des dépenses à votre déclaration.

Inscrivez le salaire ou le traitement versé à votre conjoint pendant l'année (un associé inscrit sa part seulement)

Donnez les renseignements suivants sur l'entreprise qui produit le revenu total le plus élevé :

No. de compte de versements de l'employeur :

Raison sociale :

Adresse : Numéro, rue, C.P. ou R.R.

Ville

Province ou territoire

Code postal

Décrivez brièvement l'activité principale de l'entreprise :

L'activité principale de l'entreprise a-t-elle changé depuis la dernière déclaration?

Non ☐

Oui ☐

Si l'activité principale de l'entreprise est la vente de marchandises, indiquez s'il s'agit de la vente :

au détail ☐

en gros ☐

Si l'activité principale de l'entreprise est le camionnage et si vous en êtes le propriétaire, le locataire ou l'agent, êtes-vous aussi au service d'une firme de camionnage?

Non ☐

Oui ☐

Énumérez les principaux produits extraits, fabriqués ou vendus, les activités de construction ou les services fournis et indiquez le pourcentage approximatif du revenu total qui leur est attribuable.

- | | | |
|----|-------|---------|
| 1. | _____ | _____ % |
| 2. | _____ | _____ % |
| 3. | _____ | _____ % |

Cotisations au Régime de pensions du Canada pour le revenu d'un travail indépendant

Revenus nets d'un travail indépendant donnant droit à pension (montants des lignes 135 à 143)

Plus : Revenus d'emploi donnant droit à pension (case 14 ou case 26 de tous les feuillets T4)

Total des revenus donnant droit à pension

Moins : Exemption de base de 3 200 \$ selon le Régime de pensions du Canada

Revenu assujéti à la cotisation (maximum 29 000 \$)

(A)

Multipliez le montant de la ligne A par 4,8 %

(B)

Cotisations d'employé (case 16 de tous les feuillets T4)

(C)

Multipliez le montant de la ligne C par 2

(D)

Cotisations au Régime de pensions du Canada à payer pour le revenu d'un travail indépendant

Montant de la ligne B moins celui de la ligne D.

Inscrivez le montant de la ligne E aux lignes 310 et 421 de votre déclaration.

(E)

**BRITISH COLUMBIA TAX CREDITS**

(SEE INFORMATION ON REVERSE AND PRECEDING PAGE)

To claim the British Columbia Tax Credits:

1. You must file a completed income tax return, even if you have no taxable income.
2. Complete the calculation below and attach one copy of this form to your income tax return.
3. Transfer the amount of your credit to line 479 of your income tax return.

British Columbia Renter's Tax Reduction

Calculation of Income for British Columbia Renter's Tax Reduction

My Net Income (if negative, enter "0")			1.
My spouse's Net Income (if negative, enter "0")	551		2.
Supporting person's Net Income (if negative, enter "0")	557		3.
Total income (add lines 1 to 3 inclusive)			4.
Subtract base amount (see "Base amount" table on reverse)	574		5. •
Income for British Columbia Tax Reduction Calculation (if negative, enter "0")			(A)

Total rental payments in 1992	555	X 10% =		(B)
Basic Credit		593	2 2 5 0 0	6.
Additional credit for spouse or supporting person with whom you resided		Claim \$225.00	596	7.
Number of eligible dependants	566	X \$225.00 =		8.
	•			
Total credits (add lines 6, 7 and 8)				(C)

Enter the lesser of amount (B) and (C)		(D)
Less: 3% of Income from line (A) above		(E)
NET RENTER'S TAX REDUCTION: amount (D) minus amount (E); if negative, enter "0"		▶ (F)
British Columbia Tax from line 428 of your return		(G)

British Columbia Renter's Tax Reduction: Enter the lesser of amount (F) and (G) * (H)

* NOTE: If amount (F) exceeds amount (G), the excess, if any, may be transferred to your spouse.

British Columbia Political Contribution Tax Credit (Attach official receipts to this form otherwise your claim will be rejected.)

Total British Columbia Political Contributions in 1992	565			
Allowable credit: 75% of first \$100.00 of Total Contributions is				9.
50% of next \$450.00 of Total Contributions is				10.
33 1/3% of amount of Total Contributions exceeding \$550.00 is				11.
ALLOWABLE BRITISH COLUMBIA POLITICAL CONTRIBUTION TAX CREDIT: (maximum \$500.00)				▶ (I)

Other British Columbia Credits

Employee Share Ownership Plan Tax Credit (from form(s) ESOP 20/FIN 565)	542		(J) •
Employee Venture Capital Tax Credit (from form EVCC 30/FIN 565)	561		(K) •
Total ESOP and EVCC tax Credits (add lines (J) and (K))			(L)
ALLOWABLE ESOP AND EVCC TAX CREDITS FOR 1992 (enter the lesser of (L) and \$2,000)			(M)
Venture Capital Tax Credit (from form VCC 10/FIN 565)	564		12. •
Add: Unused Venture Capital Tax Credit from previous years			13.
Total available Venture Capital Tax Credit (lines 12 and 13)			(N)
ALLOWABLE BRITISH COLUMBIA VENTURE CAPITAL TAX CREDIT FOR 1992 (enter the lesser of amount (N) or \$60,000.00)			(O)
Unused credit available for carry forward: (amount (N) less amount (O))			14.

Allowable British Columbia Tax Reduction and Credits

Total of amounts (F), (I) and (M)			(P)
British Columbia Tax from line 428 of your return			(Q)
Enter the lesser of amount (P) and (Q)			(R)
Venture Capital Tax Credit (amount (O) above)			(S)
Total British Columbia Tax Reduction and Credits (add lines (R) and (S); enter amount from line (T) on line 479 of your return)			(T)



CRÉDITS D'IMPÔT DE LA COLOMBIE-BRITANNIQUE

T1C (C.-B.) - 1992

(RÉFÉREZ-VOUS AU VERSO DE LA FORMULE ET À LA PAGE PRÉCÉDENTE POUR AVOIR PLUS DE RENSEIGNEMENTS)

Pour demander les crédits d'impôt de la Colombie-Britannique :

1. Vous devez remplir une déclaration de revenus, même si vous n'avez pas de revenu imposable.
2. Faites les calculs ci-dessous et joignez un exemplaire de cette formule à votre déclaration.
3. Inscrivez le montant de votre crédit à la ligne 479 de votre déclaration de revenus.

Réduction d'impôt pour locataires de la Colombie-Britannique

Calcul du revenu aux fins de la réduction d'impôt pour locataires de la Colombie-Britannique

Mon revenu net (s'il est négatif, inscrivez «0»)		1.
Revenu net de mon conjoint (s'il est négatif, inscrivez «0»)	551	2.
Revenu net du soutien (s'il est négatif, inscrivez «0»)	557	3.
Total du revenu (additionnez les montants des lignes 1 à 3)		4.
Moins : montant de base (selon la table du «montant de base» au verso)	574	5. Ⓞ
Revenu aux fins du calcul de la réduction d'impôt pour locataires de la C.-B. (s'il est négatif, inscrivez «0»)		(A)

Total des loyers versés en 1992	555	X 10 % =		(B)
Crédit de base	593		2 2 5 0 0	6.
Crédit supplémentaire pour votre conjoint ou pour le soutien qui résidait avec vous	Inscrivez 225 \$	596		7.
Nombre de personnes à charge admissibles	566	X 225 \$ =		8.
	Ⓞ			
Total des crédits (additionnez les montants des lignes 6, 7 et 8)				(C)

Inscrivez le moins élevé des montants B et C.		(D)
Moins : 3 % du revenu selon la ligne A ci-dessus		(E)
Réduction d'impôt nette pour locataires : montant D moins montant E; si c'est négatif, inscrivez «0»		► (F)
Impôt de la Colombie-Britannique (ligne 428 de votre déclaration)		(G)

Réduction d'impôt pour locataires de la Colombie-Britannique : Inscrivez le moins élevé des montants F et G * (H)

* REMARQUE : Si le montant de la ligne F est plus élevé que celui de la ligne G, l'excédent peut-être peut être transféré à votre conjoint.

Crédit d'impôt pour contributions politiques de la Colombie-Britannique

Joignez les reçus officiels à cette formule, sinon votre demande sera refusée.

Total des contributions politiques de la Colombie-Britannique en 1992	565			
Crédit admissible : 75 % des premiers 100 \$ du total des contributions				9.
50 % des 450 \$ suivants du total des contributions				10.
33 1/3 % de la partie du total des contributions qui dépasse 550 \$				11.
CRÉDIT D'IMPÔT ADMISSIBLE POUR CONTRIBUTIONS POLITIQUES DE LA COLOMBIE-BRITANNIQUE: (maximum 500 \$)			►	(I)

Autres crédits de la Colombie-Britannique

Crédit d'impôt pour régime d'achat d'actions d'employés (formule ESOP 20/FIN 565)	542		(J) •
Crédit d'impôt pour capital de risque d'employés (formule EVCC 30/FIN 565)	561		(K) •
Total des crédits précédents (additionnez les montants des lignes J et K)			(L)
Partie admissible des crédits précédents pour 1992 (inscrivez le montant le moins élevé : montant L ou 2 000 \$)			(M)
Crédit d'impôt pour capital de risque (formule VCC 10/FIN 565)	564		12. •
Plus : Crédits d'impôt pour capital de risque d'années précédentes inutilisés			13.
Total des crédits d'impôt pour capital de risque (total des montants des lignes 12 et 13)			(N)
CRÉDIT D'IMPÔT ADMISSIBLE DE LA COLOMBIE-BRITANNIQUE POUR CAPITAL DE RISQUE POUR 1992 (inscrivez le montant le moins élevé : montant N ou 60 000 \$)			(O)
Partie inutilisée du crédit pouvant être reporté sur les années futures : (montant N moins montant O)			14.

Réduction et crédits d'impôt admissibles de la Colombie-Britannique

Total des montants F, I et M		(P)
Impôt de la Colombie-Britannique (ligne 428 de votre déclaration)		(Q)
Inscrivez le moins élevé des montants P et Q		(R)
Crédit d'impôt pour capital de risque (montant O ci-dessus)		(S)
Total de la réduction et des crédits d'impôt de la Colombie-Britannique (additionnez les montants des lignes R et S; inscrivez le montant de la ligne T à la ligne 479 de votre déclaration)		(T)

Part III

Summary Tables

Partie III

Tableaux récapitulatifs

Part III - Summary Tables

Description of tables in Part III

The tables in this part summarize the data from the tables in Part II.

Summary Table 1 - Returns by Selected Cities with 25,000 or more Taxfilers - 1992

You will find in this table, the number of returns, the average income, the total income, and the total tax payable for all Canadian cities with 25,000 taxfilers or more. We made a distinction between taxable returns and all returns. We also provided the provincial, territorial, and Canadian totals.

As in Geographic Tables 1 and 2, we took the data in this table from all returns and not from just a sample. Therefore, there will be discrepancies between the data in this table and those in Basic Table 5 in Part II.

Summary Tables 2, 3, 4, and 5

These tables are summaries of Basic Tables 2, 3, 4, and 6 in Part II. In the tables we present data for all returns filed, and they include:

- the number of filers and the percentage of all filers they represent;
- the total income assessed;
- the taxable income assessed;
- the total non-refundable tax credits;
- the net federal tax payable; and
- the effective tax rates on total and taxable income assessed.

For the summary tables, only the classification variables differ. The following is a brief description of the tables:

Summary Table 2: In this summary of Basic Table 2 we present the data according to total income assessed.

Summary Table 3: In this summary of Basic Table 3 we present the data according to occupation.

Summary Table 4: In this summary of Basic Table 4 we present the data according to age and sex.

Summary Table 5: In this summary of Basic Table 6 we present the data according to marital status and number of dependants.

Partie III - Tableaux récapitulatifs

Description des tableaux de la partie III

Les tableaux de cette section résument les données des tableaux de la partie II.

Tableau récapitulatif 1 - Déclarations - Villes choisies ayant 5 000 ou plus de déclarants 1992

Vous trouverez dans ce tableau le nombre de déclarations, le revenu moyen, le revenu total établi et l'impôt total à payer pour toutes les villes canadiennes comptant 25 000 déclarants ou plus. Nous avons fait une distinction entre les déclarations imposables et toutes les déclarations. Nous avons aussi fourni les totaux pour les provinces, pour les territoires et pour le Canada.

Les données de ce tableau ainsi que celles des tableaux géographiques 1 et 2 sont tirées de l'ensemble des déclarations et non de l'échantillon. Par conséquent, il y aura des écarts entre les données de ce tableau et celles du tableau de base 5, à la partie II.

Tableaux récapitulatifs 2, 3, et 5

Ces tableaux sont des résumés des tableaux de base 2, 3, 4 et 6. Ils présentent les données suivantes pour toutes les déclarations soumises :

- le nombre de déclarants ainsi que le pourcentage du total qu'ils représentent;
- le revenu total établi;
- le revenu imposable établi;
- le total des crédits d'impôt non remboursables;
- l'impôt fédéral net à payer;
- les taux effectifs d'imposition sur le revenu total établi et le revenu imposable établi.

Dans ces tableaux, seules les variables de classement diffèrent. En voici une liste :

Tableau récapitulatif 2 : Ce tableau est un résumé du tableau de base 2. Les données sont présentées en fonction du revenu total établi.

Tableau récapitulatif 3 : Ce tableau est un résumé du tableau de base 3. Les données sont présentées en fonction de l'occupation.

Tableau récapitulatif 4 : Ce tableau est un résumé du tableau de base 4. Les données sont présentées en fonction de l'âge et du sexe.

Tableau récapitulatif 5 : Ce tableau est un résumé du tableau de base 6. Les données sont présentées en fonction de l'état civil et du nombre de personnes à charge.

Summary Table 1

Returns by Selected Cities with 25,000 or more Taxfilers - 1992

Cities in alphabetical order by province, and territory <i>Villes en ordre alphabétique par province, et territoire</i>	All returns <i>Toutes les déclarations</i>			Taxable returns <i>Déclarations imposables</i>			
	Number <i>Nombre</i>	Average income assessed(1) <i>Revenu moyen établi (1) (\$)</i>	Total income assessed <i>Revenu total établi (\$000)</i>	Number <i>Nombre</i>	Average income assessed (1) <i>Revenu moyen établi (1) (\$)</i>	Total income assessed <i>Revenu total établi (\$000)</i>	Total tax payable <i>Impôt total à payer (\$000)</i>
St. John's Total, Newfoundland <i>Terre-Neuve</i>	69,990 386,350	23,728 18,881	1,660,627 7,294,617	46,480 238,210	32,425 26,724	1,507,062 6,366,039	324,414 1,163,809
Total, Prince Edward Island <i>Ile-du-Prince-Édouard</i>	90,480	20,315	1,838,165	62,620	26,114	1,635,244	284,132
Dartmouth	65,430	25,183	1,647,795	47,270	32,527	1,537,505	311,262
Halifax	87,060	26,642	2,319,470	62,690	34,291	2,149,528	450,997
Halifax, Subd.C	29,720	24,217	719,742	21,680	31,221	677,006	133,497
Sydney	28,290	20,802	588,469	17,500	29,169	510,567	96,933
Total, Nova Scotia <i>Nouvelle-Écosse</i>	628,120	21,964	13,796,025	414,630	29,903	12,398,976	2,386,616
Fredericton	48,490	24,865	1,205,802	34,380	32,508	1,117,763	221,608
Moncton	50,750	22,609	1,147,367	34,170	30,257	1,033,851	199,534
Saint John	58,430	22,326	1,304,409	38,410	30,358	1,166,066	224,161
Total, New Brunswick <i>Nouveau-Brunswick</i>	514,520	20,647	10,623,152	332,710	28,338	9,428,366	1,756,480
Anjou Montreal	27,050	25,020	676,778	20,170	31,304	631,425	79,544
Beauport	49,400	23,476	1,159,720	35,160	30,332	1,066,507	130,698
Brossard	44,030	28,126	1,238,438	31,580	37,140	1,172,962	165,502
Charlesbourg	52,090	25,020	1,303,381	38,350	31,781	1,218,707	153,494
Châteauguay	27,850	24,504	682,451	20,450	31,273	639,599	80,078
Chicoutimi	44,630	23,050	1,028,679	29,380	31,827	934,950	118,936
Dollard-Des-Ormeaux	30,390	28,530	867,060	22,130	37,151	822,304	113,291
Drummondville	33,900	20,966	710,660	22,460	27,999	628,907	72,277
Gatineau	67,020	26,225	1,757,632	50,850	32,551	1,655,358	214,900
Granby	39,300	21,925	861,569	27,340	28,534	780,029	92,643
Hull	43,410	25,027	1,086,288	31,360	31,936	1,001,613	129,167
Jonquière	39,170	22,819	893,880	25,990	31,457	817,694	101,322
Lasalle	52,150	22,503	1,173,475	37,880	28,464	1,078,063	129,114
Lévis-Lauzon	26,770	23,928	640,487	18,620	31,404	584,611	72,541
Laval	225,850	24,642	5,565,503	164,860	31,467	5,187,779	659,402
Longueuil	91,590	23,089	2,114,704	63,040	30,499	1,922,561	240,962
Montréal	778,330	21,673	16,868,850	495,950	30,038	14,897,431	1,876,028
Montréal-Nord	52,870	19,267	1,018,721	34,470	25,793	888,971	99,255
Pierrefonds	34,020	26,353	896,445	25,280	33,500	846,825	112,985
Québec	126,970	22,531	2,860,887	84,310	30,287	2,553,532	315,947
Repentigny	35,110	28,747	1,009,215	27,210	35,440	964,227	130,204
Saint-Hubert Chambly	50,980	23,636	1,204,965	37,170	30,279	1,125,424	139,964
Saint-Hyacinthe	30,510	21,520	656,573	20,470	28,314	579,550	68,120
Saint-Jean-Sur-Richelieu	26,820	21,346	572,537	17,850	28,486	508,502	59,704
Saint-Laurent	51,920	22,589	1,172,866	34,560	30,956	1,069,924	135,111
Saint-Léonard	50,800	20,916	1,062,606	36,030	26,828	966,628	111,503
Sainte-Foy	51,440	29,025	1,493,072	38,190	36,892	1,408,868	195,156
Sherbrooke	58,550	21,462	1,256,536	37,390	29,386	1,098,741	132,949
St-Eustache	25,880	24,139	624,698	18,860	30,838	581,509	73,377
Terrebonne	27,500	23,997	659,928	20,230	30,523	617,321	77,036
Trois-Rivières	36,900	21,717	801,254	23,100	30,401	702,234	86,756
Verdun	43,140	24,840	1,071,589	29,150	33,249	969,061	131,720
Total, Quebec/Québec	4,897,670	23,148	113,372,470	3,331,370	30,939	103,069,829	12,945,171
Ajax	38,480	30,799	1,185,100	30,010	37,839	1,135,556	248,652
Barrie	53,410	27,125	1,448,635	38,720	34,779	1,346,728	276,065
Belleville	35,870	25,734	923,140	25,250	33,221	838,937	162,186
Brampton	164,180	27,757	4,557,094	124,660	34,572	4,309,513	897,798
Brantford	62,760	24,185	1,517,842	43,900	31,157	1,367,835	258,606
Burlington	91,890	33,877	3,112,812	72,150	41,524	2,995,767	684,143
Cambridge	70,120	25,716	1,803,065	51,010	32,546	1,660,181	331,074
Chatham	35,530	25,421	903,301	24,950	32,761	817,526	158,592
Cornwall	37,010	22,660	838,738	23,770	30,850	733,274	138,919
Etobicoke	170,210	28,800	4,902,087	123,990	36,889	4,573,839	985,681
Gloucester	85,900	32,354	2,779,100	66,980	39,768	2,663,653	580,305
Guelph	67,420	27,725	1,869,284	50,440	34,763	1,753,322	358,750
Halton Hills	29,130	30,301	882,777	22,180	38,024	843,374	183,240
Hamilton	229,710	23,995	5,511,954	156,950	31,510	4,945,564	956,448
Kingston	74,040	27,306	2,021,714	52,350	35,583	1,862,610	382,801
Kitchener	120,650	25,657	3,095,463	87,710	32,458	2,846,782	554,313
London	222,240	27,465	6,103,608	159,410	35,214	5,613,608	1,146,134
Markham	139,370	33,948	4,731,233	102,110	44,383	4,532,123	1,063,911
Mississauga	334,000	29,237	9,765,333	249,060	37,123	9,245,827	2,014,003
Nepean	74,320	33,030	2,454,673	57,960	40,617	2,353,952	522,091
Newcastle	34,930	29,330	1,024,515	26,600	36,466	969,950	206,136
Newmarket	36,410	32,035	1,166,249	27,930	39,809	1,111,867	251,613
Niagara Falls	54,950	23,613	1,297,559	37,440	30,972	1,159,561	220,870
North Bay	40,940	24,856	1,017,693	27,610	33,185	916,292	179,519
North York	321,500	29,260	9,407,082	221,950	39,399	8,744,562	1,955,053
Oakville	81,680	38,111	3,112,818	63,800	47,048	3,001,657	742,079
Oshawa	91,010	27,291	2,483,648	65,500	34,994	2,292,198	476,050

Déclarations - Villes choisies ayant 25 000 ou plus de déclarants - 1992

Cities in alphabetical order by province and territory Villes en ordre alphabétique par province, et territoire	All returns Toutes les déclarations			Taxable returns Déclarations imposables			
	Number Nombre	Average income assessed (1) Revenu moyen établi (1) (\$)	Total income assessed Revenu total établi (\$000)	Number Nombre	Average income assessed (1) Revenu moyen établi (1) (\$)	Total income assessed Revenu total établi (\$000)	Total tax payable Impôt total à payer (\$000)
Ottawa	251,230	30,432	7,645,371	182,620	38,990	7,120,362	1,542,505
Peterborough	58,110	24,833	1,443,131	40,150	32,317	1,297,670	248,025
Pickering	45,510	32,205	1,465,694	35,490	39,632	1,406,577	313,719
Richmond Hill	61,690	32,416	1,999,730	45,780	41,715	1,909,784	438,334
St. Catharines	48,720	28,503	1,388,537	34,650	37,112	1,285,970	270,430
Thunder Bay	60,300	24,272	1,463,574	40,510	32,207	1,304,790	248,318
Toronto	371,800	24,410	9,075,630	254,230	32,705	8,314,648	1,632,163
Windsor	93,860	25,857	2,426,940	65,670	33,599	2,206,329	438,993
Winnipeg	27,330	24,494	669,395	19,520	31,198	609,113	112,814
Calgary	36,570	27,019	988,186	27,130	34,046	923,570	186,948
Edmonton	69,370	27,883	1,934,217	48,080	36,696	1,764,140	377,380
Regina	89,120	27,567	2,456,619	65,190	34,844	2,271,588	457,761
Saskatoon	33,070	25,980	859,264	22,360	34,637	774,451	162,578
Victoria	758,790	29,954	22,728,975	518,390	40,563	21,027,619	4,867,064
Vancouver	49,910	28,672	1,431,071	36,850	36,619	1,349,229	299,444
Whitehorse	52,060	31,551	1,642,401	39,250	39,680	1,557,274	342,262
Yellowknife	36,220	23,694	858,307	24,630	31,066	765,241	143,916
Abbotsford	43,140	32,410	1,398,284	33,280	40,216	1,338,267	301,998
Delta	146,820	26,105	3,832,828	99,550	34,547	3,439,059	692,028
Langley	55,680	25,161	1,400,964	39,990	32,120	1,284,598	249,095
Port Moody	7,275,210	27,596	200,764,244	5,174,780	35,921	185,884,295	38,987,160
Coquitlam	34,080	20,670	704,505	21,760	28,828	627,191	118,476
Richmond	467,410	23,887	11,164,991	328,560	31,272	10,274,639	2,085,567
Surrey	779,680	21,862	17,045,409	514,500	29,962	15,415,207	2,989,678
West Vancouver	125,830	25,882	3,256,739	92,990	32,836	3,053,323	647,701
Whistler	130,100	24,524	3,190,672	92,660	31,942	2,959,626	616,818
British Columbia	657,500	21,686	14,258,337	440,670	29,323	12,921,431	2,499,589
Calgary	514,320	29,512	15,178,679	385,800	37,260	14,375,061	2,991,136
Edmonton	435,400	26,086	11,357,682	313,050	33,619	10,524,617	2,055,947
Fort McMurray	49,170	23,887	1,174,495	34,210	31,168	1,066,202	188,257
Grande Prairie	32,010	23,947	766,529	22,720	30,903	702,023	126,238
High Level	44,250	25,820	1,142,605	32,080	32,998	1,058,533	200,879
Peace River	31,230	32,453	1,013,473	25,010	39,159	979,298	205,388
Alberta	1,753,910	26,307	46,139,613	1,253,370	34,223	42,893,805	8,382,131
Abbotsford	37,490	26,581	996,619	27,040	33,927	917,531	171,359
Delta	32,970	26,851	885,276	24,460	33,879	828,788	164,005
Fort St. John	117,110	26,511	3,104,635	86,120	33,641	2,897,160	563,262
Fort Yukon	37,680	24,586	926,377	26,300	32,042	842,597	149,086
Grande Prairie	58,240	28,307	1,648,670	44,320	35,287	1,563,773	318,022
High Level	60,950	30,760	1,874,750	47,450	37,763	1,791,906	375,320
Peace River	51,630	26,041	1,344,455	37,010	33,642	1,244,999	242,748
Whitecourt	68,850	25,382	1,747,570	48,950	32,590	1,595,361	296,738
Yellowknife	49,310	28,741	1,417,114	37,010	36,025	1,333,202	268,662
Whitecourt	48,100	25,664	1,234,403	33,900	33,295	1,128,675	214,362
Westminster	34,490	26,773	923,388	25,400	33,667	855,271	170,028
North Vancouver	83,210	31,674	2,635,471	64,630	38,902	2,514,123	535,572
Port Coquitlam	30,090	28,687	863,131	22,940	35,804	821,206	168,520
Prince George	53,900	27,657	1,490,711	39,300	35,563	1,397,758	288,524
Richmond	92,410	27,497	2,540,970	68,590	35,070	2,405,389	483,367
Surrey	168,520	26,043	4,388,885	123,270	33,144	4,085,653	792,811
Vancouver	369,310	28,469	10,513,856	262,300	37,261	9,773,529	2,070,958
Winnipeg	33,670	25,031	842,866	23,590	32,566	768,198	142,931
Victoria	187,330	28,041	5,252,741	142,210	34,597	4,919,870	961,527
West Vancouver	28,510	47,836	1,363,661	22,390	59,090	1,322,732	339,359
British Columbia	2,384,550	27,069	64,546,459	1,723,680	34,824	60,026,224	11,918,343
Yukon	19,490	29,413	573,201	14,520	37,388	542,917	91,545
Northwest territories	33,170	30,858	1,023,659	22,360	42,946	960,177	181,285
Canada	19,420,650	25,297	491,275,352	13,523,410	33,390	451,542,509	83,585,940

(1) Cities included in this table have a population of 25,000 or more taxpayers for the 1992 tax year. Consequently, the average incomes here are not necessarily the highest average incomes in Canada.

(1) Les villes qui figurent dans ce tableau sont celles ayant une population de 25 000 déclarants et plus pour l'année d'imposition 1992. Par conséquent, les revenus moyens dans ce tableau ne sont pas nécessairement les plus élevés au Canada.

(2) These figures represent those for the district municipality as well as the city.

(2) Ces statistiques représentent celles du district municipal en plus de celles de la ville elle-même.

Summary Table 2 - Tableau récapitulatif 2

All Returns by Total Income Class - 1992

Toutes les déclarations selon le palier de revenu total - 1992

Total income class Palier de revenu total	Number Nombre	% of grand total % du total global	Income and non-refundable tax credits Revenu et crédits d'impôt non remboursables			Net federal tax Impôt fédéral net		
			Total income assessed (in millions) Revenu total établi (en millions)	Taxable income assessed (in millions) Revenu imposable établi (en millions)	Total non-refund- able tax credits (in millions) Total des crédits d'impôt non remboursables (en millions)	Net federal tax (in millions) Impôt fédéral net (en millions)	Effective rate on total income Taux effectif sur le revenu total	Effective rate on taxable income Taux effectif sur le revenu imposabi
			\$	\$	\$	\$	\$	\$
Loss and nil - Perte et néant	648,940	3.34	-970.5	18.1	724.8	4.0	0.00	22.09
\$ 1 to-\$ 1,000	397,970	2.05	190.7	177.0	470.3	0.1	0.05	0.05
1,000 to-\$ 2,000	336,140	1.73	504.3	441.3	400.6	0.3	0.07	0.08
2,000 to-\$ 3,000	329,120	1.69	822.8	734.0	387.5	0.6	0.08	0.09
3,000 to-\$ 4,000	359,370	1.85	1,256.9	1,108.0	425.3	0.6	0.05	0.06
4,000 to-\$ 5,000	412,510	2.12	1,863.0	1,534.2	500.1	0.8	0.04	0.05
5,000 to-\$ 5,500	221,750	1.14	1,164.7	934.6	269.0	0.5	0.04	0.05
5,500 to-\$ 6,000	248,610	1.28	1,430.9	1,059.5	306.5	0.6	0.04	0.06
6,000 to-\$ 6,500	283,840	1.46	1,775.0	1,378.7	350.5	0.7	0.04	0.05
6,500 to-\$ 7,000	276,270	1.42	1,861.9	1,450.4	352.6	3.5	0.19	0.24
7,000 to-\$ 7,500	273,440	1.41	1,980.3	1,509.6	351.9	10.6	0.53	0.70
7,500 to-\$ 8,000	307,110	1.58	2,380.8	1,583.9	400.9	18.6	0.78	1.17
8,000 to-\$ 8,500	266,870	1.37	2,200.7	1,692.0	360.8	27.4	1.25	1.62
8,500 to-\$ 9,000	262,880	1.35	2,299.8	1,774.4	360.4	37.5	1.63	2.12
9,000 to-\$ 9,500	252,030	1.30	2,329.2	1,883.5	356.1	47.6	2.04	2.53
9,500 to-\$ 10,000	364,140	1.87	3,562.1	2,481.9	549.8	59.3	1.67	2.39
10,000 to-\$ 10,500	329,540	1.70	3,378.5	2,564.0	498.3	73.1	2.16	2.85
10,500 to-\$ 11,000	364,160	1.87	3,919.0	2,805.7	555.5	82.6	2.11	2.94
11,000 to-\$ 11,500	322,600	1.66	3,627.1	2,815.2	491.8	93.1	2.57	3.31
11,500 to-\$ 12,000	317,540	1.63	3,729.3	2,997.5	496.6	104.7	2.81	3.49
12,000 to-\$ 12,500	309,310	1.59	3,787.2	3,158.9	489.8	122.3	3.23	3.87
12,500 to-\$ 13,000	284,470	1.46	3,626.7	3,087.4	451.5	130.5	3.60	4.23
13,000 to-\$ 13,500	276,360	1.42	3,661.0	3,117.2	441.0	148.0	4.04	4.75
13,500 to-\$ 14,000	251,160	1.29	3,452.1	2,984.7	401.6	152.3	4.41	5.10
14,000 to-\$ 14,500	248,360	1.28	3,538.3	3,093.5	398.6	172.4	4.87	5.57
14,500 to-\$ 15,000	240,170	1.24	3,542.2	3,053.9	384.7	180.9	5.11	5.92
15,000 to-\$ 15,500	219,800	1.13	3,350.0	2,902.9	351.7	181.1	5.41	6.24
15,500 to-\$ 16,000	214,380	1.10	3,376.2	2,962.9	341.7	195.8	5.80	6.61
16,000 to-\$ 16,500	211,600	1.09	3,438.3	3,022.4	342.5	203.4	5.92	6.73
16,500 to-\$ 17,000	207,930	1.07	3,482.0	3,095.6	332.8	223.4	6.42	7.22
17,000 to-\$ 17,500	205,770	1.06	3,549.5	3,116.6	334.2	230.5	6.49	7.39
17,500 to-\$ 18,000	195,860	1.01	3,476.6	3,081.9	314.6	236.1	6.79	7.66
18,000 to-\$ 18,500	195,590	1.01	3,568.3	3,215.5	312.0	258.5	7.24	8.04
18,500 to-\$ 19,000	195,570	1.01	3,666.9	3,299.2	315.2	269.5	7.35	8.17
19,000 to-\$ 19,500	190,820	0.98	3,672.4	3,346.3	312.2	276.5	7.53	8.26
19,500 to-\$ 20,000	183,530	0.94	3,624.5	3,303.4	294.4	284.9	7.86	8.62
20,000 to-\$ 20,500	183,120	0.94	3,708.8	3,368.3	293.9	299.2	8.07	8.88
20,500 to-\$ 21,000	185,190	0.95	3,841.2	3,498.8	300.7	313.8	8.17	8.97
21,000 to-\$ 21,500	180,280	0.93	3,830.6	3,485.8	293.0	319.0	8.33	9.15
21,500 to-\$ 22,000	186,210	0.96	4,049.1	3,661.1	302.1	339.1	8.37	9.26
22,000 to-\$ 22,500	176,880	0.91	3,935.1	3,600.3	285.1	346.2	8.80	9.62
22,500 to-\$ 23,000	169,700	0.87	3,860.4	3,512.6	273.1	342.5	8.87	9.75
23,000 to-\$ 24,000	337,970	1.74	7,942.0	7,270.7	545.2	725.4	9.13	9.98
24,000 to-\$ 25,000	336,340	1.73	8,241.0	7,561.5	542.2	775.7	9.41	10.26
25,000 to-\$ 26,000	333,460	1.72	8,497.6	7,825.1	546.4	810.9	9.54	10.36
26,000 to-\$ 27,000	323,810	1.67	8,576.9	7,821.6	527.0	836.8	9.76	10.70
27,000 to-\$ 28,000	320,060	1.65	8,800.8	8,062.2	521.9	879.9	10.00	10.91
28,000 to-\$ 29,000	298,350	1.53	8,501.9	7,781.6	491.9	857.1	10.08	11.01
29,000 to-\$ 30,000	286,140	1.47	8,441.1	7,761.2	474.1	874.0	10.35	11.26
30,000 to-\$ 31,000	281,260	1.45	8,575.2	7,886.4	467.3	907.1	10.58	11.50
31,000 to-\$ 32,000	269,700	1.39	8,495.4	7,808.4	451.8	919.5	10.82	11.78
32,000 to-\$ 33,000	262,550	1.35	8,531.2	7,821.9	439.2	949.4	11.13	12.14
33,000 to-\$ 34,000	245,910	1.27	8,234.7	7,530.3	414.7	937.0	11.38	12.44
34,000 to-\$ 35,000	239,160	1.23	8,249.3	7,504.4	403.8	958.9	11.62	12.78
35,000 to-\$ 37,500	569,550	2.93	20,640.8	18,703.1	967.1	2,490.1	12.06	13.31
37,500 to-\$ 40,000	505,110	2.60	19,554.5	17,830.5	868.5	2,521.2	12.89	14.14
40,000 to-\$ 45,000	831,480	4.28	35,244.5	31,830.1	1,446.4	4,790.6	13.59	15.05
45,000 to-\$ 50,000	650,710	3.35	30,833.1	27,866.5	1,152.6	4,505.3	14.61	16.17
50,000 to-\$ 60,000	896,450	4.61	48,866.0	43,712.4	1,633.4	7,579.6	15.51	17.34
60,000 to-\$ 70,000	470,890	2.42	30,352.4	26,729.6	880.6	4,969.8	16.37	18.59
70,000 to-\$ 80,000	231,210	1.19	17,194.9	14,863.1	441.9	2,926.4	17.02	19.69
80,000 to-\$ 90,000	126,590	0.65	10,708.1	9,155.2	249.9	1,897.3	17.72	20.72
90,000 to-\$ 100,000	77,870	0.40	7,375.4	6,294.6	155.6	1,357.1	18.40	21.56
100,000 to-\$ 125,000	99,470	0.51	11,008.7	9,197.7	207.8	2,060.1	18.71	22.40
125,000 to-\$ 150,000	48,370	0.25	6,586.5	5,441.5	103.9	1,286.1	19.53	23.64
150,000 to-\$ 200,000	49,180	0.25	8,413.6	6,998.9	113.2	1,735.7	20.63	24.80
200,000 to-\$ 250,000	21,330	0.11	4,745.3	3,844.8	52.3	990.0	20.86	25.75
250,000 and over - et plus	37,310	0.19	18,553.7	15,138.8	141.9	4,132.5	22.27	27.30
Total	19,437,070	100.00	490,508.4	432,154.8	30,416.1	59,466.0	12.12	13.76

Note: For more details see Basic Tables 2, 2A, 7, and 8 on pages 54 to 69, and 178 to 204.

Note: Pour plus de renseignements, voir les tableaux de base 2, 2A, 7 et 8 aux pages 54 à 69 et 178 à 204.

Summary Table 3 - Tableau récapitulatif 3
 II Returns by Occupation - 1992
 toutes les déclarations selon l'occupation - 1992

Occupation	Number	% of grand total	Income and non-refundable tax credits Revenu et crédits d'impôts non remboursables				Net federal tax Impôt fédéral net	
			Average income assessed	Total income assessed (in millions)	Taxable income assessed (in millions)	Total non-refundable tax credits (in millions)	Average federal tax	Net federal tax (in millions)
Occupation	Nombre	% du Total Global	Revenu moyen établi	Revenu total établi (en millions)	Revenu imposable établi (en millions)	Total des crédits d'impôt non remboursables (en millions)	Impôt fédéral moyen	Impôt fédéral net (en millions)
			\$	\$	\$	\$	\$	\$
Employees/Employés:								
Business enterprises/Entreprises commerciales	7,366,620	37.90	28,853	212,546.4	194,741.9	11,033.7	3,868	28,496.8
Institutions/Institutions	1,122,090	5.77	31,542	35,392.8	31,665.1	1,763.3	4,030	4,522.2
Teachers and professors/Professeurs et professeurs	177,600	0.91	45,556	8,090.6	7,095.6	298.5	6,596	1,171.5
Federal government/Gouvernement fédéral	326,530	1.68	39,821	13,002.5	11,619.2	529.9	5,721	1,868.0
Provincial governments/Gouvernements provinciaux	390,410	2.01	38,119	14,882.2	13,263.8	637.0	5,185	2,024.4
Municipal governments/Gouvernements municipaux	798,930	4.11	35,235	28,150.1	25,092.5	1,264.4	4,729	3,778.4
Canadian Forces/Forces canadiennes	89,790	0.46	38,681	3,473.3	3,164.3	148.4	5,500	493.9
Federal Crown corporations/Sociétés de la couronne fédérale	143,320	0.74	40,461	5,799.0	5,156.3	236.9	5,558	796.6
Provincial Crown corporations/Sociétés de la couronne provinciale	148,860	0.77	45,475	6,769.5	6,124.2	255.1	6,894	1,026.3
Unclassified/Non classés	710,040	3.65	21,208	15,058.8	13,530.5	1,011.3	2,382	1,691.4
Total	11,274,200	58.00	30,438	343,165.2	311,453.5	17,178.5	4,069	45,869.5
Farmers-Agriculteurs	235,790	1.21	18,426	4,344.7	3,798.5	381.7	1,426	336.1
Fishermen-Pêcheurs	34,410	0.18	22,057	758.9	685.0	50.4	2,151	74.0
Self-employed professionals/Membres de professions libérales								
Self-employed accountants/Comptables indépendants	15,510	0.08	66,905	1,037.6	879.3	30.7	11,759	182.4
Self-empl. medical doctors & surgeons/Médecins et chirurgiens indépendants	43,670	0.22	133,537	5,832.0	5,108.7	93.7	29,355	1,282.0
Self-employed dentists/Dentistes indépendants	8,740	0.04	108,871	951.6	819.3	17.6	22,389	195.7
Self-employed lawyers & notaries/Avocats et notaires indépendants	23,210	0.12	96,145	2,231.9	1,937.1	45.7	19,785	459.3
Self-employed engineers & architects/Ingénieurs et architectes indépendants	6,560	0.03	37,807	247.8	215.4	10.2	5,584	36.6
Self-employed entertainers, artists, etc./Prof. du spectacle, artistes, etc. indép.	19,580	0.10	17,169	336.2	300.9	29.4	1,774	34.7
Other self-employed professionals/Autres membres de professions libérales	93,550	0.48	33,983	3,179.1	2,775.9	147.5	4,974	465.3
Total	210,820	1.08	65,535	13,816.2	12,036.5	374.7	12,598	2,656.0
Self-employed salespeople/Vendeurs indépendants	61,010	0.31	23,206	1,415.7	1,243.7	88.5	2,837	173.1
Business proprietors/Propriétaires d'entreprises								
Forestry/Exploitation forestière	6,570	0.03	22,535	148.0	133.7	10.4	2,297	15.1
Manufacturing/Fabrication	16,030	0.08	14,169	227.1	209.4	23.0	1,283	20.6
Construction/Construction	101,710	0.52	16,796	1,708.4	1,565.7	150.2	1,559	158.5
Utilities/Services publics	71,990	0.37	16,613	1,196.0	1,076.9	104.4	1,512	108.9
Wholesale trade/Commerce de gros	6,880	0.04	19,041	130.9	120.0	10.4	2,264	15.6
Retail trade/Commerce de détail	136,770	0.70	15,749	2,154.0	1,988.3	200.0	1,606	219.7
Insurance agents/Courtiers d'assurance	2,860	0.01	31,728	90.7	87.4	4.5	4,752	13.6
Real estate/Immeuble	6,030	0.03	24,867	149.8	149.6	9.2	4,209	25.4
Finance/Finance	4,000	0.02	30,249	121.0	117.9	6.3	5,203	20.8
Recreation services/Services récréatifs	11,150	0.06	15,286	170.5	159.9	16.3	1,722	19.2
Business serv./Services commerciaux	34,170	0.18	16,911	577.8	529.3	48.0	1,746	59.7
Other services/Autres services	264,070	1.36	13,586	3,587.7	3,302.2	366.1	1,250	330.1
Other businesses/Autres entreprises	18,120	0.09	20,353	368.7	341.0	25.7	2,701	48.9
Total	680,340	3.50	15,625	10,630.6	9,781.2	974.4	1,552	1,056.0
Investments/Placements								
Investors/Investisseurs	1,004,280	5.17	31,298	31,432.2	24,746.7	1,642.6	3,414	3,428.4
Property owners/Prop. d'immeubles	190,700	0.98	22,795	4,346.9	3,844.0	292.6	2,859	545.2
Total	1,194,980	6.15	29,941	35,779.1	28,590.7	1,935.2	3,325	3,973.5
Pensioners/Retraités	2,866,800	14.75	18,471	52,952.7	46,599.4	5,568.0	1,298	3,721.3
Unclassified/Non classés	2,878,730	14.81	9,603	27,645.3	17,966.3	3,864.7	558	1,606.4
Total	19,437,070	100.00	25,236	490,508.4	432,154.8	30,416.1	3,059	59,466.0

Note: For more details see Basic Tables 3, 3A, 7, and 8 on pages 70 to 93 and pages 8 to 204.

Note : Pour plus de renseignements, voir les tableaux 3, 3A, 7 et 8 aux pages 70 à 93 et 178 à 204.

Doctors, lawyers, and similar professional classifications indicated above include only those earning the major part of their income as professional fees. Professionals whose principal source of income is a salary are classified as employees.

Les catégories professionnelles représentées par les médecins, les avocats et les autres membres de professions libérales semblables indiquées ci-dessus ne comprennent que celles où les honoraires professionnels constituent la plus grande partie du revenu. Les professionnels dont la source principale de revenu revêt la forme de traitement ou salaire sont classés comme des employés.

Summary Table 4 - Tableau récapitulatif 4
All Returns by Age and Sex - 1992
Toutes les déclarations selon l'âge et le sexe - 1992

Age group <i>Groupe d'âge</i>	Number <i>Nombre</i>	% of grand total <i>% du total global</i>	Income and non-refundable tax credits <i>Revenu et crédits d'impôt non remboursables</i>				Net federal tax <i>Impôt fédéral net</i>	
			Average income assessed <i>Revenu moyen établi</i>	Total income assessed (in millions) <i>Revenu total établi (en millions)</i>	Taxable income assessed (in millions) <i>Revenu imposable établi (en millions)</i>	Tot. non-refundable tax cred. (in millions) <i>Total des crédits d'impôt non remboursables (en millions)</i>	Average federal tax <i>Impôt fédéral moyen</i>	Net federal tax (in millions) <i>Impôt fédéral net (en millions)</i>
			\$	\$	\$	\$	\$	\$
All taxfilers - Tous les déclarants								
Under 20 - Moins de 20	736,760	3.79	5,581	4,112.1	3,738.4	866.2	158	116.2
20-24	1,815,360	9.34	12,311	22,349.3	20,253.9	2,380.7	956	1,734.8
25-29	2,175,860	11.19	20,980	45,649.5	40,988.5	3,060.4	2,317	5,042.1
30-34	2,435,680	12.53	25,225	61,438.8	54,456.9	3,636.5	3,059	7,451.6
35-39	2,301,380	11.84	28,870	66,439.7	58,442.8	3,569.9	3,730	8,584.1
40-44	2,012,300	10.35	32,017	64,427.3	56,588.1	3,162.4	4,354	8,761.3
45-49	1,677,260	8.63	34,166	57,304.7	50,327.5	2,600.4	4,840	8,118.4
50-54	1,261,670	6.49	33,498	42,262.9	36,772.0	1,928.2	4,700	5,930.4
55-59	1,061,610	5.46	30,918	32,822.2	28,440.0	1,611.4	4,151	4,406.6
60-64	1,041,290	5.36	27,706	28,850.1	24,883.5	1,572.0	3,481	3,625.0
65-69	942,350	4.85	24,456	23,045.9	20,302.4	1,945.4	2,324	2,189.6
70-74	772,970	3.98	23,188	17,923.3	16,080.5	1,600.8	2,130	1,646.3
75 and over-75 et plus	1,176,830	6.05	20,066	23,614.2	20,636.6	2,453.4	1,548	1,822.2
Age unstated - âge non déclaré	25,780	0.13	10,406	268.3	243.7	28.6	1,448	37.3
Total	19,437,070	100.00	25,236	490,508.4	432,154.8	30,416.1	3,059	59,466.0
Males - Hommes								
Under 20 - Moins de 20	376,150	3.87	5,999	2,256.4	2,125.8	434.3	218	81.8
20-24	904,010	9.29	13,566	12,263.6	11,392.4	1,164.7	1,174	1,061.8
25-29	1,068,290	10.98	24,348	26,010.4	23,777.1	1,522.8	2,908	3,106.2
30-34	1,207,180	12.41	31,332	37,824.0	33,990.1	1,884.0	4,148	5,007.7
35-39	1,143,390	11.75	36,825	42,105.2	37,202.8	1,878.6	5,187	5,930.8
40-44	998,520	10.26	40,836	40,775.7	35,797.3	1,672.0	6,050	6,041.5
45-49	858,580	8.82	43,715	37,532.9	32,953.5	1,435.0	6,744	5,790.6
50-54	662,170	6.80	43,342	28,700.0	24,979.1	1,105.2	6,611	4,377.5
55-59	577,010	5.93	39,581	22,838.6	19,829.8	969.2	5,763	3,325.4
60-64	568,690	5.84	34,973	19,889.0	17,203.8	951.4	4,753	2,702.8
65-69	488,330	5.02	29,971	14,636.0	12,897.0	1,087.1	3,187	1,556.2
70-74	374,750	3.85	27,266	10,217.8	9,231.7	837.7	2,767	1,037.1
75 and over-75 et plus	489,440	5.03	23,081	11,296.8	10,156.4	1,087.9	2,064	1,010.1
Age unstated-âge non déclaré	14,730	0.15	12,110	178.4	162.0	15.9	2,025	29.8
Total	9,731,250	100.00	31,499	306,524.7	271,699.1	16,045.7	4,219	41,059.0
Females - Femmes								
Under 20 - Moins de 20	360,610	3.72	5,146	1,855.7	1,612.5	431.9	95	34.4
20-24	911,350	9.39	11,067	10,085.7	8,861.5	1,216.0	739	673.1
25-29	1,107,570	11.41	17,732	19,639.1	17,211.4	1,537.6	1,748	1,935.9
30-34	1,228,500	12.66	19,223	23,614.8	20,466.8	1,752.5	1,989	2,444.0
35-39	1,157,990	11.93	21,014	24,334.5	21,240.0	1,691.2	2,291	2,653.3
40-44	1,013,780	10.45	23,330	23,651.5	20,790.8	1,490.4	2,683	2,719.9
45-49	818,680	8.43	24,151	19,771.8	17,374.0	1,165.5	2,843	2,327.9
50-54	599,490	6.18	22,624	13,562.9	11,792.9	823.0	2,590	1,553.0
55-59	484,590	4.99	20,602	9,983.7	8,610.2	642.3	2,231	1,081.2
60-64	472,600	4.87	18,961	8,961.1	7,679.6	620.6	1,951	922.2
65-69	454,010	4.68	18,523	8,409.9	7,405.4	858.2	1,395	633.4
70-74	398,220	4.10	19,350	7,705.5	6,848.8	763.2	1,530	609.2
75 and over-75 et plus	687,380	7.08	17,919	12,317.4	10,480.2	1,365.4	1,181	812.1
Age unstated-âge non déclaré	11,050	0.11	8,133	89.8	81.7	12.7	678	7.5
Total	9,705,820	100.00	18,956	183,983.7	160,455.8	14,370.5	1,896	18,407.0

Note: For more details see Basic Tables 4, 4A, and 7 on pages 94 to 121, and 178 to 193.

Note: Pour plus de renseignements, voir les tableaux de base 4, 4A et 7 aux pages 94 à 121 et 178 à 193.

Summary Table 5 - Tableau récapitulatif 5

All Returns by Marital Status and Number of Dependents - 1992

Toutes les déclarations selon l'état civil et le nombre de personnes à charge - 1992

Number of dependants by marital status <i>Nombre de personnes à charge selon l'état civil</i>	Number <i>Nombre</i>	% of grand total <i>% du total global</i>	Income and non-refundable tax credits <i>Revenu et crédits d'impôt non remboursables</i>				<i>Net federal tax Impôt fédéral net</i>	
			Average income assessed <i>Revenu moyen établi</i>	Total income assessed (in millions) <i>Revenu total établi (en millions)</i>	Taxable income assessed (in millions) <i>Revenu imposable établi (en millions)</i>	Total non-refun- dable tax credits (in millions) <i>Total des crédits d'impôt non rem- boursables (en millions)</i>	Average federal tax <i>Impôt fédéral moyen</i>	Net federal tax (in millions) <i>Impôt fédéral net (en millions)</i>
Single - Célibataire			\$	\$	\$	\$	\$	\$
With no dependants/ sans personne à charge	4,639,020	23.9	17,329	80,388.8	71,883.5	6,028.8	1,855	8,606.1
With 1 or more dependants/ ayant 1 personne à charge ou plus	376,860	1.9	16,995	6,404.9	4,223.0	763.1	936	352.9
Total	5,015,890	25.8	17,304	86,793.7	76,106.5	6,792.0	1,786	8,958.9
Married or common law/ Marié(e) ou conjoint de fait								
With no dependants/ sans personne à charge	7,919,230	40.7	25,135	199,053.5	177,028.2	12,132.3	3,084	24,427.8
With 1 dependant/ ayant 1 personne à charge	1,062,550	5.5	38,620	41,035.6	36,876.8	1,898.3	5,483	5,826.1
With 2 dependants/ ayant 2 personnes à charge	1,184,210	6.1	42,885	50,784.8	45,469.3	2,202.5	6,305	7,466.5
With 3 or more dependants/ ayant 3 personnes à charge ou plus	554,950	2.9	42,965	23,843.5	21,074.0	1,215.9	6,056	3,361.1
With 1 or more dependants/ ayant 1 personne à charge ou plus	2,801,710	14.4	41,283	115,663.9	103,420.2	5,316.7	5,944	16,653.7
Total	10,720,940	55.2	29,355	314,717.3	280,448.4	17,449.0	3,831	41,081.5
Vidowed, divorced, or separated/ Veuf(ve), divorcé(e), ou séparé(e)								
With no dependants/ sans personne à charge	2,329,310	12.0	23,627	55,034.3	46,699.3	3,751.0	2,513	5,854.8
With 1 or more dependants/ ayant 1 personne à charge ou plus	604,850	3.1	25,972	15,709.2	12,483.7	1,308.2	2,262	1,368.6
Total	2,934,160	15.1	24,110	70,743.5	59,183.0	5,059.2	2,461	7,223.4
Uninsured - non déclaré(e)								
With no dependants/ sans personne à charge	678,570	3.5	21,749	14,758.0	13,258.0	964.3	2,504	1,699.8
With 1 or more dependants/ ayant 1 personne à charge ou plus	87,520	0.5	39,944	3,495.9	3,158.9	151.6	5,740	502.4
Total	766,090	3.9	23,827	18,253.9	16,416.9	1,115.9	2,874	2,202.1
Grand total - Total global								
With no dependants/ sans personne à charge	15,566,130	80.1	22,436	349,234.5	308,869.0	22,876.5	2,607	40,588.4
With 1 or more dependants/ ayant 1 personne à charge ou plus	3,870,940	19.9	36,496	141,273.8	123,285.8	7,539.6	4,876	18,877.5
Total	19,437,070	100.0	25,236	490,508.4	432,154.8	30,416.1	3,059	59,466.0

Note: For more details see Basic Tables 6 and 6A on pages 166 to 177.

Note : Pour plus de renseignements, voir les tableaux de base 6, 6A aux pages 166 à 177.

Part IV

Statistics by Locality

Partie IV

Statistiques géographiques

Part IV - Statistics by Locality

Description of Tables in Part IV

This part presents data taken from the returns of all taxfilers. Some of the cities named in the geographic tables may also appear in Table 5 of Part II. However, the figures will vary somewhat since we derived those in Table 5 from a statistical sample and not from all returns. Please see the section "Geographic classification" on page 48 for an explanation of the method used to assign the geographic codes. In some cases, the total of the figures in the table may not match the total indicated due to rounding or editing for confidentiality.

Geographic Table 1 - All Returns by Counties or Census Divisions, and Selected Localities

We tabulated data on taxable and all returns here for counties or census divisions, census subdivisions and selected localities. Also, we present the number of returns by total income class. The figures for each county or census division include the figures for each of the selected localities that appear immediately beneath the county or census division figures.

The table indicates, for both taxable and all returns in each locality, the number of returns, total wages, salaries, commissions from employment, and total income. We have included the total tax payable with the taxable returns information.

The section "Description of items" on pages 236 to 260 defines some of the column headings we use in this table.

Geographic Table 2 - Additional Localities with 7,000 Taxfilers or more not Tabulated Elsewhere This table lists localities that do not appear in other tables, and that have at least 7,000 taxfilers. We listed the localities alphabetically within a province or territory and we provide data on the following items for all returns and taxable returns:

- number of returns;
- average income;
- total income assessed; and
- total net tax payable.

Partie IV - Statistiques géographiques

Description des tableaux de la partie IV

Les données présentées dans la partie IV ont été tirées des déclarations soumises par tous les déclarants. Certaines villes qui figurent dans les tableaux géographiques peuvent figurer dans le tableau 5 de la partie II. Pour ces villes, les données peuvent varier quelque peu, puisque nous avons produit le tableau 5 à partir de l'échantillon et non de toutes les déclarations. Pour obtenir des explications sur la méthode de codage géographique, reportez-vous à la section «Classement géographique», à la page 49. Afin de préserver la confidentialité, les nombres ou les montants en dollars, ayant été arrondis ou modifiés, peuvent ne pas arriver aux totaux indiqués quand on les additionne.

Tableau géographique 1 - Toutes les déclarations par comté ou division de recensement et endroits choisis

Dans ce tableau, nous présentons les données sur les déclarations imposables et toutes les déclarations par comté, par division de recensement, par sous-division de recensement et par endroit choisi. Nous présentons également le nombre de déclarations par palier de revenu total. Les données relatives à chaque division de recensement proviennent de la somme de chacune des localités faisant partie de cette division.

Le tableau indique, à la fois pour les déclarations imposables et pour toutes les déclarations, le nombre de déclarations, le total des salaires, traitements et commissions tirés d'un emploi et le revenu total établi pour chaque endroit. Les données sur les déclarations imposables comprennent également l'impôt total à payer.

Pour obtenir des explications sur les postes indiqués dans ce tableau, reportez-vous à la section «Description des postes» aux pages 237 à 260.

Tableau géographique 2 - Autres localités non comprises dans les autres tableaux ayant 7 000 ou plus de déclarants

Ce tableau indique certaines localités qui ne sont pas comprises dans les autres tableaux récapitulatifs et qui ont plus de 7 000 déclarants. Ces localités sont présentées en ordre alphabétique pour chaque province et territoire. Le tableau présente les données suivantes pour toutes les déclarations et les déclarations imposables :

- le nombre de déclarations;
- le revenu moyen;
- le revenu total établi;
- l'impôt total à payer.

Geographic Table 1

All Returns by Counties or Census Divisions, and Selected Localities

1992 taxation year (all money figures in thousands of dollars)

	All returns <i>Toutes les déclarations</i>			Taxable returns <i>Déclarations imposables</i>			
	Number of returns <i>Nombre de déclarations</i>	Wages, salaries, & empl. comm. <i>Sal., traitements et comm. d'emploi</i>	Total income assessed <i>Revenu total établi</i>	Number of returns <i>Nombre de déclarations</i>	Wages, salaries, & empl. comm. <i>Sal., traitements et comm. d'emploi</i>	Total income assessed <i>Revenu total établi</i>	Total tax payable <i>Impôt total à payer</i>
		\$	\$		\$	\$	\$
Division 1	173,950	2,300,410	3,575,894	112,830	2,226,848	3,186,155	633,031
St. John's	69,990	1,097,253	1,660,627	46,480	1,065,346	1,507,062	324,414
Division 2	19,810	180,196	319,364	10,600	170,535	258,854	36,506
Division 3	16,380	138,884	254,539	8,820	130,332	206,605	27,161
Division 4	17,340	156,765	275,599	9,080	149,071	224,874	39,676
Division 5	31,010	372,711	596,154	19,590	359,925	528,086	99,182
Corner Brook	18,930	256,801	393,638	12,300	249,183	353,546	69,655
Division 6	27,760	375,251	565,630	17,670	363,686	507,117	98,220
Division 7	29,900	224,084	459,982	17,110	213,008	379,091	61,780
Division 8	34,740	238,456	512,850	18,810	222,814	411,275	57,689
Division 9	16,310	121,062	260,944	10,610	114,392	222,116	29,709
Division 10 (Labrador)	19,080	377,438	472,801	13,070	367,301	441,241	80,750
Total, Newfoundland							
<i>Terre-Neuve</i>	386,350	4,485,663	7,294,617	238,210	4,318,285	6,366,039	1,163,809
Kings	13,100	120,540	244,975	9,180	115,452	216,560	35,410
Prince	30,780	300,260	573,906	21,120	288,674	503,450	81,380
Queens	46,600	643,318	1,019,166	32,320	621,172	915,135	167,323
Charlottetown	24,310	343,647	556,741	16,420	331,810	494,998	94,469
Total, Prince Edward Island							
<i>Ile-du-Prince-Edouard</i>	90,480	1,064,170	1,838,165	62,620	1,025,345	1,635,244	284,132
Annapolis	13,980	139,688	259,891	8,630	134,368	223,917	37,528
Antigonish	12,830	164,960	265,689	8,110	158,342	235,080	43,691
Cape Breton/Cap Breton	82,720	925,475	1,598,248	49,140	895,541	1,361,381	247,368
Sydney and/et Glace Bay	41,870	487,507	835,889	25,090	471,461	714,712	132,615
Colchester	33,210	408,270	670,962	21,520	394,125	595,643	107,989
Truro	20,760	270,746	441,527	13,660	261,842	395,301	74,066
Cumberland	24,140	252,511	446,316	14,590	242,918	379,206	65,226
Amherst	9,760	114,660	193,416	6,090	110,553	167,448	29,993
Digby	15,090	130,777	264,889	9,290	125,125	225,292	38,470
Guysborough	7,890	70,294	134,030	4,720	67,557	112,850	17,734
Halifax	234,680	4,183,418	6,010,611	169,520	4,083,135	5,602,302	1,146,895
Dartmouth	65,430	1,203,902	1,647,795	47,270	1,174,765	1,537,505	311,262
Halifax	87,060	1,441,312	2,319,470	62,690	1,402,941	2,149,528	450,997
Hants	29,570	400,843	594,789	18,960	389,440	531,093	96,756
Inverness	14,760	164,594	292,725	9,230	158,979	255,699	47,552
Kings	36,270	470,368	754,724	23,570	454,113	673,735	124,916
Lunenburg	31,850	386,228	647,629	19,900	374,609	570,182	106,192
Pictou	36,970	503,825	789,956	23,660	489,466	704,100	133,580
New Glasgow	10,760	152,827	247,880	7,000	148,676	222,311	43,971
Queens	9,290	103,952	186,474	5,470	100,389	163,056	31,610
Richmond	7,440	69,824	128,048	4,170	67,340	105,883	18,632
Shelburne	12,100	109,741	253,938	8,100	105,735	227,718	43,627
Victoria	5,240	45,476	95,620	3,420	43,718	82,645	13,426
Yarmouth	20,000	196,912	400,342	12,610	188,799	348,451	65,297
Total, Nova Scotia							
<i>Nouvelle-Ecosse</i>	628,120	8,727,576	13,796,025	414,630	8,474,106	12,398,976	2,386,616
Albert	14,750	245,125	351,963	10,280	238,125	324,447	64,188
Carleton	18,170	203,252	331,997	10,930	194,919	284,657	46,958
Charlotte	19,260	218,838	374,913	12,580	211,161	325,862	56,028
Gloucester	64,150	694,359	1,175,646	39,570	670,324	1,014,652	186,958
Bathurst	15,130	214,700	326,397	9,450	208,094	289,827	58,261
Kent	22,300	198,180	367,203	13,900	189,842	308,378	50,744
Kings	39,140	683,353	948,439	26,090	665,163	870,779	177,958
Madawaska	23,870	272,590	447,114	14,610	261,346	384,110	67,198
Edmundston	10,820	138,529	225,945	6,900	133,548	198,990	37,044
Northumberland	38,680	433,953	721,454	23,590	420,340	625,935	114,628
Queens	8,970	91,982	158,765	5,370	88,201	133,555	21,811
Restigouche	27,200	309,683	523,018	16,950	298,742	454,518	81,222
Campbellton	8,500	92,215	161,055	5,150	88,652	137,516	24,098
Saint John	59,660	875,025	1,328,925	39,140	850,203	1,187,538	228,078
Saint John	58,430	858,329	1,304,409	38,410	833,951	1,166,066	224,168
Sunbury	11,330	186,575	245,045	8,050	182,151	228,482	41,011
Victoria	16,510	157,537	273,502	9,430	149,563	227,160	36,511
Westmorland	87,910	1,248,379	1,896,661	58,980	1,209,367	1,700,466	319,238
Moncton	50,750	753,314	1,147,367	34,170	729,445	1,033,851	199,533
York	62,570	1,008,564	1,477,976	43,230	978,003	1,357,493	263,908
Fredericton	48,490	828,862	1,205,802	34,380	804,312	1,117,763	221,608
Total, New Brunswick							
<i>Nouveau-Brunswick</i>	514,520	6,827,590	10,623,152	332,710	6,607,616	9,428,366	1,756,488

See page 306 for a description of this table and all data items.

Tableau géographique 1
Toutes les déclarations par comtés ou divisions de recensement
et endroits choisis

Année d'imposition 1992 (en milliers de dollars)

Number of all returns by total income class
Nombre de déclarations par palier de revenu total (toutes les déclarations)

Under moins de \$2,500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$17,500	\$17,500 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$35,000	\$35,000 to-à \$40,000	\$40,000 to-à \$50,000	\$50,000 and over et plus
16,080	10,470	13,580	17,500	17,360	12,780	10,220	8,890	17,400	12,290	8,850	7,170	10,380	10,960
5,710	4,270	5,480	6,180	6,140	4,650	3,590	3,180	6,970	5,180	3,950	3,360	4,860	6,490
2,750	1,320	1,680	2,220	1,950	1,550	1,150	1,080	2,070	1,280	910	590	740	530
2,290	1,040	1,320	1,810	1,860	1,540	1,220	960	1,360	840	610	530	620	390
2,380	1,200	1,690	2,260	1,970	1,350	900	840	1,460	900	570	420	740	670
3,380	1,990	2,430	3,090	3,060	2,240	1,770	1,520	3,230	2,100	1,570	1,230	1,770	1,630
1,870	1,220	1,440	1,730	1,720	1,260	1,060	930	2,030	1,320	1,070	850	1,250	1,190
3,330	1,770	2,120	2,440	2,350	1,820	1,380	1,300	2,660	2,140	1,520	1,280	1,900	1,770
3,550	1,780	2,580	4,040	3,690	2,400	2,120	1,800	2,980	1,700	1,000	680	870	730
4,670	2,080	2,920	4,790	4,320	2,950	2,330	1,980	3,140	2,030	1,130	720	1,040	660
1,200	780	1,310	2,260	2,190	1,540	1,290	1,100	1,920	1,040	530	350	520	280
2,140	1,080	1,270	1,760	1,580	1,130	830	740	1,270	1,050	880	810	1,470	3,070
41,800	23,510	30,900	42,160	40,330	29,300	23,210	20,200	37,490	25,360	17,560	13,770	20,050	20,700
700	620	850	1,430	1,640	1,230	1,150	920	1,660	970	640	400	470	440
1,910	1,570	2,040	3,370	3,660	2,940	2,510	2,170	3,670	2,290	1,510	930	1,200	1,020
2,910	2,390	3,080	4,190	4,630	3,740	3,280	2,750	4,840	4,060	2,990	2,000	2,780	2,980
1,330	1,250	1,600	2,310	2,430	2,020	1,660	1,380	2,400	2,010	1,570	1,050	1,440	1,860
5,520	4,570	5,960	8,990	9,930	7,900	6,940	5,840	10,170	7,320	5,130	3,330	4,450	4,450
1,420	830	1,040	1,390	1,590	1,140	920	800	1,240	1,010	670	600	750	590
1,300	860	980	1,100	1,100	940	710	690	1,290	960	690	530	810	880
8,400	5,390	6,260	8,210	8,180	6,560	4,960	4,410	7,710	5,510	4,320	3,780	4,850	4,190
3,810	2,780	3,190	4,150	4,270	3,330	2,540	2,190	3,870	2,810	2,220	1,930	2,460	2,330
3,240	2,040	2,300	2,920	3,400	2,660	2,010	1,780	3,310	2,530	1,940	1,510	1,750	1,830
1,910	1,270	1,420	1,760	2,020	1,660	1,270	1,080	2,110	1,590	1,220	960	1,140	1,360
2,120	1,600	1,790	2,490	2,960	2,090	1,600	1,330	2,200	1,640	1,240	950	1,160	990
750	640	750	930	1,160	850	640	480	870	720	540	420	530	490
1,310	960	1,120	1,720	2,000	1,510	1,100	840	1,370	980	630	460	560	550
860	460	530	880	970	630	560	540	870	530	310	250	280	260
18,200	12,050	14,560	16,010	16,750	14,410	11,810	11,450	23,170	19,770	16,280	14,790	20,970	24,470
5,250	3,420	4,180	4,450	4,490	4,010	3,210	3,110	6,250	5,210	4,440	4,320	6,130	6,980
5,460	4,290	5,700	6,410	6,840	5,650	4,630	4,410	9,020	7,380	5,860	4,950	6,970	9,500
3,480	1,800	1,940	2,410	2,720	2,030	1,610	1,550	2,800	2,350	1,840	1,560	1,940	1,560
1,310	1,050	1,070	1,510	1,590	1,130	870	820	1,390	1,000	720	530	800	980
3,570	2,150	2,580	3,200	3,570	2,670	2,210	2,030	3,440	2,780	1,870	1,700	2,310	2,220
3,430	1,970	2,170	2,930	3,210	2,390	1,880	1,660	2,900	2,160	1,670	1,570	2,070	1,870
3,710	2,290	2,500	3,140	3,530	2,760	2,060	1,850	3,300	2,490	2,060	2,220	2,690	2,370
960	610	690	900	1,030	850	610	550	990	770	580	520	780	930
1,220	580	690	820	990	710	550	460	710	570	400	340	610	660
830	510	560	870	940	630	430	360	660	430	300	240	300	360
1,090	640	750	1,060	1,330	970	720	650	1,170	1,010	720	580	690	710
440	270	330	590	610	440	390	360	650	330	260	170	220	180
1,650	1,260	1,360	2,090	2,450	1,720	1,290	1,080	1,880	1,320	970	730	1,060	1,150
57,590	36,690	42,530	53,330	57,900	45,390	35,660	32,650	60,060	47,360	36,860	32,480	43,820	45,800
1,190	890	1,080	1,160	1,140	930	760	740	1,350	1,220	1,000	830	1,120	1,340
1,900	1,100	1,490	1,820	2,060	1,470	1,200	1,050	1,870	1,330	900	610	760	630
1,480	930	1,470	1,950	2,250	1,670	1,350	1,070	1,950	1,450	1,060	720	1,000	900
5,450	3,620	5,740	8,390	7,670	4,690	3,670	3,230	6,620	4,010	2,690	2,030	3,480	2,870
1,370	920	1,280	1,640	1,590	940	770	660	1,270	950	720	600	1,210	1,220
1,690	1,160	1,940	3,180	2,860	1,780	1,420	1,310	2,850	1,530	950	570	660	410
3,970	2,320	2,820	3,030	3,010	2,400	1,870	1,760	3,330	2,780	2,240	1,890	3,440	4,280
2,150	1,360	2,080	2,780	2,630	1,800	1,430	1,360	2,300	1,610	1,050	880	1,260	1,180
870	640	930	1,090	1,080	800	600	550	1,010	760	540	460	710	780
3,930	2,250	3,320	4,570	4,110	2,500	2,060	1,890	4,130	2,590	1,750	1,470	2,260	1,850
840	490	790	1,010	1,070	680	580	460	840	630	540	360	410	260
2,370	1,480	2,310	3,020	2,790	1,980	1,430	1,430	2,960	2,140	1,400	1,020	1,590	1,300
730	470	730	980	890	650	430	430	950	710	420	340	420	360
4,310	3,080	4,940	5,640	5,600	4,130	3,210	3,110	5,830	4,420	3,490	2,910	4,580	4,410
4,150	3,020	4,840	5,520	5,480	4,050	3,150	3,060	5,730	4,350	3,420	2,860	4,480	4,320
1,240	560	740	740	810	640	510	500	1,130	920	1,050	1,200	860	440
1,860	960	1,440	2,000	2,050	1,350	1,010	880	1,560	1,140	720	490	630	430
6,460	4,680	6,940	7,970	8,490	6,510	4,990	4,700	9,000	7,230	5,470	4,450	5,650	5,380
3,570	2,700	4,150	4,530	4,620	3,610	2,830	2,670	4,900	4,080	3,230	2,750	3,480	3,620
5,120	3,470	4,670	5,120	5,150	4,100	3,220	2,960	5,950	5,340	4,100	2,980	4,500	5,910
3,620	2,610	3,640	3,810	3,730	3,060	2,380	2,230	4,550	4,240	3,330	2,460	3,740	5,100
43,960	28,350	41,770	52,380	51,670	36,600	28,710	26,450	51,670	38,360	28,410	22,410	32,190	31,580

Vous trouverez une explication de ce tableau et de tous les postes qui le composent à la page 307.

Geographic table 1 (continued)

All Returns by Counties or Census Divisions,
and Selected Localities

1992 taxation year (all money figures in thousands of dollars)

	All returns <i>Toutes les déclarations</i>			Taxable returns <i>Déclarations imposables</i>			
	Number of returns <i>Nombre de déclarations</i>	Wages, salaries, & empl. comm. <i>Sal., traitements et comm. d'emploi</i>	Total income assessed <i>Revenu total établi</i>	Number of returns <i>Nombre de déclarations</i>	Wages, salaries, & empl. comm. <i>Sal., traitements et comm. d'emploi</i>	Total income assessed <i>Revenu total établi</i>	Total tax payable <i>Impôt total à payer</i>
		\$	\$		\$	\$	\$
Abitibi	15,700	227,820	341,588	10,390	222,018	307,491	36,766
Abitibi-Ouest	15,560	202,899	313,142	9,580	197,316	273,979	31,837
Acton	10,980	124,311	204,086	7,300	121,102	179,762	18,439
Antoine-Labelle	21,210	224,537	385,450	12,960	217,973	330,552	35,668
Argenteuil	19,180	232,048	380,142	12,320	226,208	333,207	37,983
Lachute	9,820	117,510	195,166	6,190	114,583	169,791	19,645
Arthabaska	42,900	552,518	871,637	28,640	535,994	775,799	86,657
Victoriaville	20,970	262,844	416,958	13,820	254,695	367,371	40,709
Asbestos	11,020	135,553	224,909	7,000	131,743	196,959	22,656
Avignon	10,620	106,657	189,161	5,700	102,282	152,140	13,679
Beauce-Sartigan	31,590	401,877	632,138	21,080	390,285	562,464	61,461
Beauharnois-Salaberry	41,880	611,012	923,290	28,170	596,821	826,918	99,381
Salaberry-de-Valleyfield	21,940	302,150	474,095	14,120	294,583	416,331	50,303
Bécancour	13,420	170,712	273,579	8,360	166,100	239,366	27,283
Bellechasse	19,700	245,852	385,804	12,560	239,163	336,363	36,425
Bonaventure	14,030	143,567	255,924	7,700	137,949	207,203	18,999
Brome-Missisquoi	30,550	388,151	641,179	20,360	377,263	569,920	65,191
Champlain	219,320	3,998,240	5,526,074	156,100	3,909,312	5,135,966	674,992
Brossard	44,030	938,195	1,238,438	31,580	916,159	1,172,962	165,502
Longueuil	91,590	1,501,205	2,114,704	63,040	1,465,558	1,922,561	240,962
Charlevoix	9,970	111,757	181,319	6,100	107,908	154,662	16,986
Charlevoix-Est	12,370	145,137	235,426	7,530	141,081	204,462	23,407
Coaticook	9,600	106,230	178,189	6,300	103,149	154,993	15,623
Communauté urbaine de Montréal	1,289,310	19,217,526	30,950,681	862,280	18,707,921	28,039,409	3,700,068
Dollard-des-Ormeaux	30,390	645,778	867,060	22,130	629,594	822,304	113,291
Dorval & Dorval Island/Île Dorval	12,520	236,523	375,510	9,530	232,103	355,942	51,423
Lachine	25,860	394,459	600,417	17,890	384,823	538,358	67,042
Lasalle	52,150	806,115	1,173,475	37,880	787,740	1,078,063	129,114
Montréal	778,330	10,201,573	16,868,850	495,950	9,893,588	14,897,431	1,876,028
North Montréal Nord	52,870	626,853	1,018,721	34,470	608,397	888,971	99,255
Pierrefonds	34,020	684,214	896,445	25,280	670,170	846,825	112,985
Pointe-Claire	19,500	434,203	633,975	15,280	426,733	608,647	87,865
Saint-Laurent	51,920	706,227	1,172,866	34,560	684,020	1,069,924	135,111
St-Léonard	50,800	693,214	1,062,606	36,030	675,271	966,628	111,503
Verdun	43,140	685,401	1,071,589	29,150	672,488	969,061	131,721
Communauté urbaine de l'Outaouais	145,950	2,882,789	3,813,453	108,700	2,829,173	3,570,696	466,501
Gatineau	67,020	1,380,837	1,757,632	50,850	1,356,500	1,655,358	214,900
Hull	43,410	772,731	1,086,288	31,360	756,280	1,001,613	129,161
D'Autray	26,900	317,859	522,258	17,390	308,978	458,454	50,533
Denis-Riverin	9,950	86,277	162,784	5,310	82,814	128,225	13,961
Desjardins	36,290	603,468	859,570	25,540	589,875	788,763	96,681
Lévis-Lauzon	26,770	439,092	640,487	18,620	428,887	584,611	72,541
Deux-Montagnes	50,070	853,409	1,165,754	35,570	836,044	1,076,637	133,611
Drummond	54,960	732,775	1,121,497	36,640	711,831	997,673	112,581
Drummondville	33,900	456,054	710,660	22,460	442,644	628,907	72,271
Franchville	98,370	1,405,622	2,164,785	64,580	1,368,687	1,937,464	235,691
Cap-de-la-Madeleine	24,160	335,821	517,707	15,900	327,035	461,512	54,421
Trois-Rivières	36,900	482,164	801,254	23,100	467,338	702,234	86,751
Îles-de-la-Madeleine	10,310	119,469	208,319	7,070	115,537	183,666	17,601
Jacques-Cartier	17,460	336,558	443,994	13,040	331,055	420,508	53,271
Joliette	34,710	501,826	772,092	23,380	487,599	690,763	82,551
Joliette	17,920	232,366	389,132	11,440	224,339	339,265	40,991
Kamouraska	15,770	195,482	309,633	9,940	190,511	270,204	29,971
La Communauté urbaine de Québec	363,750	6,229,909	9,097,939	257,610	6,077,967	8,394,128	1,082,991
Charlesbourg	52,090	945,430	1,303,381	38,350	923,458	1,218,707	153,491
Québec	126,970	1,810,989	2,860,887	84,310	1,761,306	2,553,532	315,941
La Côte-de-Beaupré	16,340	252,585	367,166	11,370	246,949	334,811	40,311
La Côte-de-Gaspé	14,220	179,641	286,732	8,430	173,323	244,087	24,301
La Haute-Côte-Nord	9,100	102,975	173,011	5,470	100,050	149,474	17,501
La Haute-Yamaska	51,910	756,088	1,124,476	36,020	737,512	1,018,241	120,481
Granby	39,300	579,527	861,569	27,340	565,389	780,029	92,641
La Matapédia	14,870	140,911	252,628	8,430	136,354	208,874	22,041
La Mitis	15,230	163,993	278,955	9,260	159,540	238,385	26,041
La Nouvelle-Beauce	17,950	245,023	375,113	12,410	238,956	339,115	36,681
La Rivière-du-Nord	48,880	704,127	1,039,167	32,950	686,462	935,477	111,351
Saint-Jérôme	19,100	217,697	369,549	11,780	211,018	316,371	36,001
La Vallée-de-la-Gatineau	13,230	125,028	228,676	7,610	120,725	187,611	20,191
La Vallée-du-Richelieu	58,770	1,159,233	1,579,868	44,160	1,138,069	1,495,318	196,221
Chambly	12,040	228,077	303,095	9,090	224,171	285,127	35,941
Lac-Saint-Jean-Est	47,040	784,737	1,153,222	32,440	765,788	1,066,917	138,401
Lajemmerais	61,220	1,403,375	1,814,839	47,650	1,380,598	1,740,841	240,251
L'Amiante	31,030	374,431	608,907	19,680	363,026	530,881	59,051
Thetford Mines	15,860	204,133	331,711	10,290	197,899	292,096	33,661

See page 306 for a description of this table and all data items.

Tableau géographique 1 (suite)
Toutes les déclarations par comtés ou divisions de recensement
et endroits choisis

Année d'imposition 1992 (en milliers de dollars)

Number of all returns by total income class
Nombre de déclarations par palier de revenu total (toutes les déclarations)

Under Moins de \$2,500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$17,500	\$17,500 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$35,000	\$35,000 to-à \$40,000	\$40,000 to-à \$50,000	\$50,000 and over et plus
1,500	780	1,210	1,330	1,400	990	810	740	1,450	1,410	1,140	810	1,060	1,060
1,580	810	1,330	1,570	1,520	1,040	770	700	1,300	1,220	1,090	810	930	880
960	490	870	1,030	1,130	930	750	610	1,280	1,100	720	420	390	320
1,990	1,020	2,010	2,500	2,290	1,520	1,250	1,150	2,030	1,820	1,190	730	900	830
1,540	920	1,660	1,950	2,020	1,580	1,140	1,020	1,850	1,470	1,110	970	1,020	950
750	430	900	1,040	1,090	800	600	500	920	770	570	460	490	510
3,330	2,100	3,710	4,180	4,540	3,680	2,730	2,420	4,060	3,330	2,510	1,800	2,060	2,470
1,470	990	1,820	2,150	2,390	1,870	1,340	1,200	1,940	1,660	1,200	890	970	1,090
860	600	980	1,100	1,160	900	640	620	980	730	540	410	630	880
1,080	560	850	1,290	1,190	890	570	500	1,010	920	560	370	440	390
2,710	1,510	2,390	3,060	3,100	2,630	2,050	2,030	3,470	2,660	1,840	1,240	1,460	1,460
3,090	1,850	3,350	3,750	4,130	3,100	2,460	2,090	3,720	3,160	2,540	2,230	3,360	3,080
1,450	960	1,910	2,240	2,370	1,710	1,280	1,060	1,850	1,530	1,230	1,080	1,680	1,570
1,310	690	1,060	1,370	1,540	960	740	660	1,140	970	710	530	800	950
1,800	960	1,450	1,950	2,120	1,460	1,130	980	1,870	1,800	1,440	900	980	850
1,220	630	1,340	1,790	1,660	1,120	810	750	1,320	960	570	480	740	660
2,350	1,510	2,400	2,780	3,120	2,510	1,780	1,550	3,010	2,820	1,890	1,470	1,620	1,740
17,000	10,700	15,720	16,910	16,670	13,590	10,970	10,170	19,700	18,570	14,550	12,660	17,880	24,240
4,220	2,490	3,060	2,990	2,760	2,300	1,990	1,860	3,390	3,280	2,630	2,360	3,670	7,050
6,340	4,450	7,350	7,890	7,890	6,250	4,880	4,430	8,570	7,870	6,140	4,990	6,720	7,830
930	490	800	1,270	1,130	750	590	480	940	870	530	390	430	380
1,260	690	1,100	1,290	1,450	900	690	570	1,020	830	640	510	730	700
800	420	790	920	1,010	900	710	560	1,050	850	580	320	370	330
96,630	61,710	106,760	120,820	121,060	93,230	73,210	64,890	116,900	101,450	75,220	59,820	79,230	118,390
2,900	1,610	2,000	1,970	1,890	1,670	1,470	1,300	2,490	2,350	1,790	1,580	2,480	4,890
770	490	680	870	850	770	610	570	1,240	1,130	940	780	1,080	1,750
1,560	980	1,640	2,300	2,500	1,890	1,500	1,390	2,710	2,340	1,830	1,390	1,800	2,040
3,340	2,290	3,660	4,120	4,300	3,740	3,130	2,810	5,720	5,030	3,840	2,930	3,780	3,480
59,270	38,510	71,860	81,720	80,080	59,510	45,230	39,730	69,540	59,580	42,740	33,270	42,300	55,020
3,740	2,540	4,440	5,310	5,830	4,560	3,530	3,070	5,280	4,390	3,050	2,320	2,630	2,190
2,870	1,560	2,040	2,260	2,280	1,960	1,680	1,530	3,070	2,880	2,390	2,050	3,140	4,320
1,370	730	950	1,060	1,090	1,000	860	800	1,540	1,520	1,450	1,220	2,070	3,840
5,140	2,870	4,170	4,590	4,560	3,680	3,110	2,550	4,500	3,840	2,860	2,300	3,130	4,630
3,490	2,480	3,890	4,300	4,560	3,950	3,320	3,100	5,730	4,670	3,290	2,470	2,910	2,650
2,540	1,720	3,670	4,000	4,180	3,120	2,330	2,220	4,110	3,540	2,600	2,250	2,660	4,200
9,510	6,030	9,190	10,200	10,220	8,270	6,860	6,230	12,610	13,580	12,590	10,230	14,400	16,020
4,300	2,790	4,130	4,480	4,340	3,540	3,020	2,820	5,880	6,550	6,120	5,050	6,950	7,060
2,570	1,730	2,960	3,530	3,530	2,800	2,240	1,940	3,870	3,900	3,460	2,750	3,790	4,350
2,310	1,400	2,260	2,750	2,800	2,160	1,720	1,500	2,530	2,140	1,570	1,160	1,350	1,250
850	520	1,090	1,390	1,350	860	570	460	910	670	330	280	370	300
2,780	1,690	2,450	2,850	3,040	2,410	1,860	1,750	3,520	3,340	2,590	2,220	2,900	2,910
1,870	1,300	1,850	2,160	2,320	1,800	1,360	1,250	2,560	2,420	1,880	1,650	2,120	2,230
4,470	2,230	3,250	3,880	4,060	3,220	2,640	2,410	4,650	4,360	3,440	3,040	4,060	4,370
4,220	2,650	4,440	5,200	5,680	4,400	3,310	2,970	5,260	4,970	3,630	2,620	2,890	2,740
2,270	1,590	2,750	3,320	3,650	2,810	2,020	1,780	3,150	2,980	2,210	1,630	1,860	1,890
7,740	4,610	8,520	9,700	9,790	7,000	5,290	4,690	8,420	7,240	5,560	4,750	7,050	8,040
1,780	1,140	2,070	2,390	2,520	1,700	1,340	1,180	2,130	1,810	1,370	1,260	1,770	1,700
2,530	1,730	3,710	4,090	3,930	2,670	1,930	1,640	2,980	2,600	2,010	1,710	2,360	2,990
470	400	700	1,190	1,250	980	690	610	1,260	710	570	440	550	500
1,620	760	1,010	1,060	1,100	870	820	840	1,610	1,600	1,480	1,520	1,560	1,610
2,410	1,620	2,760	3,280	3,550	2,430	2,010	1,740	3,050	3,040	2,150	1,730	2,390	2,550
1,120	840	1,570	1,960	2,010	1,320	1,010	900	1,480	1,520	1,050	790	1,070	1,280
1,450	770	1,220	1,720	1,700	1,180	920	830	1,390	1,260	930	820	840	760
24,230	17,040	27,270	30,040	29,110	22,670	18,150	17,150	33,200	33,370	24,150	20,940	27,920	38,540
3,540	2,510	3,580	3,790	3,810	3,130	2,680	2,530	4,770	5,170	3,610	3,190	4,300	5,480
7,280	5,730	11,710	13,030	12,180	8,760	6,730	6,200	11,660	11,220	7,680	6,480	8,020	10,290
1,270	780	1,120	1,520	1,410	1,050	870	850	1,640	1,540	1,040	860	1,160	1,230
1,210	740	1,180	1,540	1,460	1,010	780	670	1,430	1,130	680	610	980	820
920	450	910	1,030	1,000	600	430	420	820	680	490	400	490	460
3,710	2,290	3,980	4,630	4,960	4,030	3,310	2,780	5,070	4,430	3,450	2,790	3,190	3,280
2,620	1,730	3,030	3,510	3,780	3,070	2,470	2,080	3,780	3,400	2,630	2,160	2,490	2,570
1,530	780	1,390	1,920	1,750	1,070	820	750	1,500	1,170	690	550	540	430
1,340	730	1,370	1,950	1,680	1,220	900	760	1,400	1,290	790	560	610	650
1,470	840	1,340	1,590	1,760	1,290	1,090	960	1,890	1,640	1,280	910	940	970
3,700	2,420	4,070	4,640	4,540	3,570	2,810	2,630	4,740	4,080	3,040	2,360	3,070	3,240
1,220	980	1,900	2,310	2,170	1,550	1,160	1,010	1,780	1,450	1,000	740	900	930
1,170	640	1,280	1,710	1,610	1,100	830	670	1,220	1,020	630	410	500	430
4,730	2,550	3,450	3,820	4,040	3,400	2,900	2,710	5,180	4,890	4,150	3,740	5,590	7,610
880	480	710	780	850	680	620	590	1,210	1,110	960	840	1,210	1,130
4,480	2,430	3,410	3,870	3,590	2,830	2,310	2,150	3,970	3,750	2,910	2,520	3,710	5,110
4,500	2,600	3,480	3,590	3,530	3,030	2,730	2,530	5,030	5,100	4,330	3,960	6,640	10,160
2,800	1,600	2,640	3,010	3,150	2,520	1,990	1,620	2,890	2,330	1,770	1,440	1,800	1,470
1,240	770	1,310	1,480	1,590	1,310	990	820	1,440	1,230	980	800	970	950

Vous trouverez une explication de ce tableau et de tous les postes qui le composent à la page 307.

Geographic table 1 (continued)

All Returns by Counties or Census Divisions,
and Selected Localities

1992 taxation year (all money figures in thousands of dollars)

	All returns <i>Toutes les déclarations</i>			Taxable returns <i>Déclarations imposables</i>			
	Number of returns <i>Nombre de déclarations</i>	Wages, salaries, & empl. comm. <i>Sal., traitements et comm. d'emploi</i>	Total income assessed <i>Revenu total établi</i>	Number of returns <i>Nombre de déclarations</i>	Wages, salaries, & empl. comm. <i>Sal., traitements et comm. d'emploi</i>	Total income assessed <i>Revenu total établi</i>	Total tax payable <i>Impôt total à payer</i>
		\$	\$		\$	\$	\$
L'Assomption	65,320	1,289,133	1,708,888	49,140	1,266,767	1,616,265	209,733
Repentigny	35,110	760,014	1,009,215	27,210	747,000	964,227	130,204
Laval	225,850	3,928,099	5,565,503	164,860	3,842,678	5,187,779	659,402
Le Bas-Richelieu	37,910	554,971	831,330	24,690	541,801	747,499	90,338
Sorel	15,730	222,184	335,095	9,880	216,673	296,726	35,770
Le Centre-de-la-Mauricie	48,050	566,011	964,492	30,160	551,582	844,797	96,152
Shawinigan	14,900	145,179	273,681	8,520	141,104	227,686	25,151
Grand-Mère	10,400	118,642	211,863	6,530	115,512	185,472	21,190
Le Domaine-du-Roy	21,910	284,295	432,490	13,550	276,333	381,069	44,154
Le Fjord-du-Saguenay	114,360	1,754,865	2,567,667	75,150	1,711,602	2,340,310	290,628
Chicoutimi	44,630	695,775	1,028,679	29,380	676,719	934,950	118,936
Jonquière	39,170	609,170	893,880	25,990	595,171	817,694	101,322
Le Granit	13,960	151,199	253,237	9,100	146,739	219,044	22,533
Le Haut-Richelieu	66,250	967,406	1,449,243	45,510	942,753	1,309,948	153,598
Saint-Jean-sur-Richelieu	26,820	363,150	572,537	17,850	352,769	508,502	59,704
Le Haut-Saint-François	13,910	145,398	243,707	8,380	140,628	206,097	21,489
Le Haut-Saint-Laurent	15,470	165,258	287,615	9,400	160,430	248,229	27,538
Le Haut-Saint-Maurice	10,950	156,716	232,047	6,760	152,920	207,628	26,190
Le Val-Saint-François	21,980	311,154	462,210	15,000	302,470	415,048	67,669
L'Érable	20,110	235,618	376,327	13,380	228,685	331,444	34,284
Les Basques	7,890	75,790	138,214	4,460	73,340	114,273	12,207
Les Chutes-de-la-Chaudière	46,310	928,425	1,204,555	34,970	910,515	1,141,172	144,628
Les Collines-de-l'Outaouais	17,010	328,608	443,753	12,250	322,091	414,840	54,954
Les Etchemins	10,910	110,013	193,751	6,490	106,416	162,848	15,941
Les Jardins-de-Napierville	17,470	225,327	357,403	12,060	219,458	322,920	36,090
Les Laurentides	23,680	259,824	457,026	15,240	250,690	400,202	44,671
Les Maskoutains	55,810	771,339	1,189,216	38,430	749,766	1,067,712	121,894
Saint-Hyacinthe	30,510	413,580	656,573	20,470	400,873	579,550	68,120
Les Moulins	63,600	1,171,672	1,510,350	46,550	1,149,123	1,416,301	176,638
Les Pays-d'en-Haut	18,950	267,628	461,258	13,270	260,868	422,230	53,847
L'Île-d'Orléans	4,750	77,981	119,071	3,330	76,198	110,148	14,539
L'Islet	12,960	136,866	226,079	7,630	132,596	190,233	19,526
Lotbinière	18,190	214,006	350,959	11,840	207,390	309,427	33,095
Manicouagan	24,470	498,797	645,229	17,280	489,891	604,454	82,417
Maria-Chapdelaine	18,410	221,288	356,825	11,260	214,910	313,079	35,295
Maskinongé	17,570	176,460	316,646	10,840	171,148	270,474	28,110
Matane	16,840	189,865	319,837	10,260	184,442	274,317	31,418
Matawinie	26,110	271,597	486,011	15,960	263,026	417,228	45,741
Mékinac	9,120	85,915	162,018	5,380	83,216	136,071	14,122
Memphrémagog	26,640	318,340	539,052	17,200	308,390	472,288	53,617
Magog	13,680	175,029	281,181	9,030	169,967	247,335	28,280
Minganie-Côte-Nord-du-Golfe-St-Laurent	8,380	91,747	153,362	4,890	87,978	131,983	13,126
Mirabel	13,940	220,353	309,546	10,030	215,905	285,561	33,674
Montcalm	22,750	266,883	426,162	14,240	259,715	370,945	40,293
Montmagny	17,360	210,874	328,798	10,680	204,772	283,562	31,439
Montmagny	8,810	118,099	179,091	5,690	115,104	157,347	18,072
Nicolet-Yamaska	17,750	191,519	335,789	10,860	184,929	287,097	30,498
Pabok	14,950	139,334	264,458	8,350	133,438	213,885	20,220
Papineau	14,180	148,151	258,304	8,480	143,245	219,401	24,199
Pontiac	9,880	106,847	182,884	5,610	103,469	153,150	17,688
Portneuf	31,740	423,926	656,349	20,680	413,594	583,141	65,986
Rimouski-Neigette	36,250	554,064	818,835	24,610	540,334	738,445	90,505
Rimouski	23,770	374,899	560,581	15,980	364,999	504,469	63,971
Rivière-du-Loup	21,880	284,763	450,979	14,130	275,640	398,674	46,032
Rivière-du-Loup	12,310	177,561	273,077	8,200	171,697	244,002	29,163
Robert-Cliche	12,750	153,668	246,072	8,230	149,002	215,058	22,852
Roussillon	82,450	1,580,640	2,085,273	60,710	1,551,544	1,962,026	252,400
Rouville	21,740	318,171	473,134	15,430	310,070	431,892	49,774
Rouyn-Noranda	28,490	478,639	679,431	19,360	467,774	617,255	79,349
Rouyn-Noranda	19,400	324,687	471,350	13,230	317,021	427,185	55,019
Sept-Rivières-Caniapiscou	27,320	552,363	720,415	18,540	541,657	666,716	90,854
Sept-Îles	18,360	344,690	468,627	12,760	336,971	432,219	58,199
Sherbrooke	91,040	1,329,235	2,014,363	60,890	1,290,615	1,801,033	217,332
Sherbrooke	58,550	766,744	1,256,536	37,390	741,465	1,098,741	132,499
Témiscamingue	11,580	158,467	245,244	7,210	154,217	214,680	25,732
Témiscouata	15,220	147,753	261,170	8,700	142,979	216,962	22,963
Territoire Nordique	20,570	376,632	477,458	11,790	366,975	433,726	53,519
Thérèse-de-Blainville	73,260	1,430,194	1,902,307	54,200	1,400,303	1,790,366	234,719
Vallée-de-l'Or	28,710	451,259	645,550	18,550	440,539	579,205	73,534
Vaudreuil-Soulanges	59,610	1,144,397	1,566,028	44,360	1,124,353	1,470,864	193,629
Total, Quebec/Québec	4,897,670	75,603,738	113,372,470	3,331,370	73,750,917	103,069,829	12,945,171
Algoma District	89,380	1,330,156	2,156,762	59,570	1,292,738	1,919,964	362,144

See page 306 for a description of this table and all data items.

Toutes les déclarations par comtés ou divisions de recensement

et endroits choisis

Année d'imposition 1992 (en milliers de dollars)

Number of all returns by total income class
 Nombre de déclarations par palier de revenu total (toutes les déclarations)

Under Moins de \$2,500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$17,500	\$17,500 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$35,000	\$35,000 to-à \$40,000	\$40,000 to-à \$50,000	\$50,000 and over et plus
5,240	2,730	3,880	4,240	4,350	3,680	3,100	2,950	6,070	5,990	4,830	4,390	6,140	7,720
2,520	1,430	2,010	2,040	2,150	1,830	1,610	1,480	3,050	3,010	2,560	2,440	3,600	5,370
16,960	10,370	15,010	17,440	17,110	14,600	12,320	11,220	21,470	19,870	15,560	13,260	18,410	22,250
3,470	1,920	3,350	3,350	3,470	2,430	1,950	1,760	3,140	2,690	2,080	1,950	3,180	3,170
1,340	820	1,530	1,580	1,480	970	790	700	1,240	1,170	850	790	1,240	1,230
4,070	2,250	4,400	4,930	4,880	3,570	2,980	2,620	4,340	3,460	2,490	2,110	3,190	2,750
1,120	690	1,710	1,870	1,700	1,160	900	790	1,260	930	710	570	790	700
860	460	920	1,080	1,110	880	670	530	890	760	480	440	700	640
2,530	1,200	1,830	2,160	2,010	1,430	1,060	990	1,840	1,890	1,420	1,130	1,240	1,190
12,200	5,980	9,340	9,760	9,000	6,600	5,390	5,010	9,370	8,780	6,620	6,020	10,150	10,160
4,280	2,390	3,600	4,030	3,670	2,610	2,190	2,000	3,730	3,480	2,610	2,260	3,560	4,220
3,920	2,040	3,340	3,260	3,000	2,260	1,810	1,710	3,080	2,940	2,260	1,870	3,930	3,770
1,130	690	1,000	1,420	1,610	1,390	1,060	960	1,570	1,110	690	410	470	470
5,150	3,080	4,980	5,570	6,020	4,890	3,920	3,490	6,620	5,720	4,460	3,660	4,340	4,360
1,750	1,260	2,330	2,460	2,770	2,060	1,610	1,460	2,580	2,210	1,700	1,350	1,560	1,730
1,350	730	1,260	1,520	1,590	1,200	940	800	1,320	1,000	630	460	670	450
1,690	810	1,420	1,490	1,580	1,180	890	890	1,530	1,160	780	570	750	730
1,310	610	890	1,010	1,060	710	490	450	790	740	550	460	850	1,020
1,780	1,010	1,640	1,940	2,160	1,800	1,350	1,190	2,030	1,870	1,370	1,080	1,390	1,360
1,730	1,000	1,560	1,850	2,090	1,770	1,400	1,220	2,270	1,820	1,150	780	780	690
770	410	680	1,030	1,020	620	450	370	690	580	400	240	290	320
3,930	1,940	2,560	2,840	2,990	2,610	2,200	2,240	4,330	4,390	3,590	3,120	4,370	5,210
1,400	730	1,090	1,170	1,210	970	770	740	1,460	1,460	1,370	1,080	1,580	1,990
1,120	530	870	1,190	1,210	960	700	550	1,120	930	630	380	380	340
1,490	820	1,280	1,550	1,870	1,480	1,170	1,030	1,630	1,460	1,050	810	920	930
1,910	1,210	2,080	2,480	2,700	2,050	1,640	1,320	2,260	1,780	1,210	830	1,020	1,200
3,990	2,560	4,030	5,080	5,350	4,300	3,360	3,060	5,680	5,170	3,930	2,940	3,230	3,130
1,830	1,340	2,260	3,040	3,190	2,450	1,800	1,630	3,080	2,740	1,980	1,540	1,720	1,900
5,950	2,870	4,090	4,330	4,410	3,730	3,170	3,010	6,040	5,910	4,660	4,120	5,810	5,510
1,270	870	1,570	1,650	1,790	1,480	1,200	970	1,710	1,380	1,060	850	1,190	1,970
400	270	320	410	360	310	220	220	440	400	310	260	340	510
1,310	720	1,140	1,460	1,510	1,050	760	660	1,250	1,070	800	430	430	390
1,650	900	1,450	1,830	1,900	1,450	1,160	990	1,920	1,640	1,040	680	820	770
2,460	1,090	1,670	1,840	1,730	1,280	980	910	1,640	1,720	1,500	1,340	2,730	3,590
2,200	960	1,500	1,890	1,850	1,190	950	850	1,600	1,330	1,020	950	1,140	980
1,490	820	1,610	2,050	2,170	1,570	1,240	1,070	1,550	1,210	880	620	690	600
1,410	850	1,500	2,050	1,900	1,280	930	850	1,550	1,280	920	670	880	790
2,460	1,370	2,350	2,790	2,890	2,090	1,640	1,450	2,340	1,960	1,420	1,090	1,140	1,120
890	460	810	960	1,150	730	630	510	860	690	440	310	350	330
2,060	1,410	2,270	2,550	2,780	2,270	1,650	1,380	2,570	2,340	1,650	1,020	1,210	1,480
910	700	1,150	1,270	1,390	1,190	800	720	1,400	1,300	920	550	630	750
1,190	370	630	1,040	840	580	490	390	660	510	410	320	480	470
1,180	630	930	1,050	1,210	930	780	720	1,410	1,270	1,060	810	1,050	910
2,250	1,170	2,080	2,200	2,260	1,700	1,380	1,150	2,170	1,940	1,410	1,030	1,120	900
1,610	890	1,500	1,850	1,780	1,300	980	870	1,690	1,650	1,030	710	800	700
680	420	740	900	880	680	490	450	850	840	560	400	470	460
1,540	950	1,540	2,000	1,950	1,460	1,110	960	1,650	1,370	930	720	770	800
1,080	700	1,400	2,170	2,010	1,290	900	740	1,360	940	550	430	740	630
1,290	730	1,390	1,560	1,620	1,150	890	790	1,290	980	680	480	650	690
1,050	510	890	1,100	1,100	780	550	490	820	730	520	370	460	540
2,910	1,490	2,390	2,950	3,140	2,220	1,740	1,600	3,010	2,850	2,130	1,660	1,960	1,700
2,620	1,740	2,650	3,580	3,330	2,500	1,950	1,780	3,440	3,160	2,310	1,810	2,410	2,970
1,570	1,150	1,780	2,460	2,200	1,600	1,190	1,070	2,130	2,020	1,490	1,200	1,660	2,280
1,950	1,060	1,640	2,280	2,280	1,610	1,300	1,200	2,120	1,800	1,190	880	1,170	1,430
940	590	890	1,220	1,240	900	690	630	1,160	1,060	710	560	710	1,020
1,130	630	1,000	1,260	1,370	1,000	820	740	1,350	1,110	770	530	550	500
7,320	3,650	5,000	5,470	5,490	4,590	3,930	3,740	7,670	7,370	6,110	5,420	7,900	8,790
1,710	1,060	1,500	1,740	1,920	1,640	1,300	1,180	2,330	1,930	1,420	1,130	1,630	1,250
2,290	1,340	2,250	2,420	2,410	1,750	1,380	1,290	2,420	2,270	1,960	1,580	2,180	2,980
1,300	920	1,540	1,770	1,710	1,220	940	860	1,650	1,550	1,310	1,080	1,490	2,060
2,650	1,340	2,030	2,240	2,070	1,380	1,140	1,020	1,770	1,880	1,480	1,250	2,510	4,560
1,450	880	1,400	1,580	1,420	980	860	770	1,340	1,450	1,170	950	1,720	2,400
6,040	4,290	7,560	9,000	8,920	6,800	5,210	4,550	8,530	7,810	5,720	4,280	5,610	6,750
3,510	2,750	5,410	6,510	6,380	4,730	3,440	2,920	5,360	4,560	3,290	2,420	3,140	4,110
1,080	540	980	1,130	1,230	840	610	530	970	800	710	550	830	790
1,570	840	1,350	1,900	1,690	1,220	880	790	1,490	1,210	750	490	550	500
3,940	1,370	1,420	1,400	1,200	910	740	650	1,150	1,180	1,120	970	1,720	2,800
5,920	3,180	4,670	5,030	5,100	4,170	3,680	3,530	6,770	6,240	5,390	4,610	6,600	8,370
2,570	1,520	2,650	2,570	2,510	1,890	1,340	1,160	2,270	2,120	1,770	1,530	2,250	2,560
4,750	2,500	3,470	3,980	4,120	3,530	3,090	2,900	5,790	5,290	4,460	3,890	5,170	6,670
393,190	232,640	377,890	434,620	437,580	337,670	268,200	241,610	448,390	405,400	307,920	251,180	339,680	421,710
6,780	4,610	5,800	6,080	7,480	6,170	5,200	4,730	8,160	7,020	5,920	5,240	7,380	8,810

Vous trouverez une explication de ce tableau et de tous les postes qui le composent à la page 307.

Geographic table 1 (continued)

All Returns by Counties or Census Divisions,
and Selected Localities

1992 taxation year (all money figures in thousands of dollars)

	All returns <i>Toutes les déclarations</i>			Taxable returns <i>Déclarations imposables</i>			
	Number of returns <i>Nombre de déclarations</i>	Wages, salaries, & empl. comm. <i>Sal., traitements et comm. d'emploi</i>	Total income assessed <i>Revenu total établi</i>	Number of returns <i>Nombre de déclarations</i>	Wages, salaries, & empl. comm. <i>Sal., traitements et comm. d'emploi</i>	Total income assessed <i>Revenu total établi</i>	Total tax payable <i>Impôt total à payer</i>
		\$	\$		\$	\$	\$
Sault Ste-Marie	60,300	901,687	1,463,574	40,510	876,318	1,304,790	248,318
Brant	77,930	1,224,038	1,901,290	54,960	1,191,175	1,721,675	325,582
Brantford	62,760	975,052	1,517,842	43,900	948,528	1,367,835	258,606
Bruce	48,250	742,878	1,182,233	32,510	721,177	1,074,620	202,699
Cochrane District	63,740	1,099,128	1,596,704	42,080	1,072,104	1,435,458	290,705
Timmins	33,070	598,082	859,264	22,360	584,837	774,451	162,578
Dufferin	27,420	549,416	755,008	20,110	537,152	708,281	148,440
Durham Reg. Mun./Mun. Rég.	283,000	6,362,512	8,414,161	212,610	6,249,064	7,946,356	1,714,902
Oshawa	91,010	1,765,942	2,483,648	65,500	1,730,119	2,292,198	476,050
Whitby	43,140	1,096,729	1,398,284	33,280	1,078,842	1,338,267	301,998
Elgin	54,370	803,076	1,279,522	38,000	779,720	1,158,020	211,871
St. Thomas	27,330	427,006	669,395	19,520	415,776	609,113	112,814
Essex	233,910	4,001,660	6,294,135	162,940	3,899,533	5,730,157	1,167,777
Windsor	146,820	2,344,106	3,832,828	99,550	2,280,656	3,439,059	692,028
Frontenac	91,920	1,570,677	2,462,197	64,940	1,530,759	2,266,885	460,200
Kingston	74,040	1,273,906	2,021,714	52,350	1,240,679	1,862,610	382,801
Grey	56,800	738,361	1,284,628	38,090	712,389	1,145,487	204,131
Owen Sound	20,560	291,100	493,492	14,130	281,935	443,183	82,359
Haldimand-Norfolk Reg. Mun./Mun. Rég.	73,670	1,094,574	1,731,093	50,380	1,063,252	1,565,314	292,948
Nanticoke	13,850	214,058	327,770	9,590	208,310	297,881	55,401
Haliburton	9,990	97,365	203,845	6,380	93,255	174,924	29,697
Halton Reg. Mun./Mun. Rég.	225,120	5,688,093	7,845,689	175,520	5,587,483	7,546,036	1,769,060
Burlington	91,890	2,202,448	3,112,812	72,150	2,162,308	2,995,767	684,143
Oakville	81,680	2,272,472	3,112,818	63,800	2,235,795	3,001,657	742,079
Hamilton-Wentworth Reg. Mun./Mun. Rég.	318,690	5,392,573	8,252,957	224,340	5,263,258	7,544,110	1,516,644
Hamilton	229,710	3,515,255	5,511,954	156,950	3,424,891	4,945,564	956,448
Hastings	90,630	1,336,537	2,167,135	61,650	1,300,336	1,945,667	363,331
Belleville	35,870	562,373	923,140	25,250	546,968	838,937	162,186
Huron	38,590	501,328	893,077	26,770	485,591	805,606	141,152
Kenora District	41,000	662,317	952,491	25,210	645,405	865,844	166,684
Kent	80,070	1,201,491	1,949,616	55,340	1,167,170	1,759,892	334,071
Chatham	35,530	567,484	903,301	24,950	552,393	817,526	158,592
Lambton	89,100	1,594,947	2,522,202	63,750	1,557,375	2,311,373	477,246
Sarnia	48,720	879,374	1,388,537	34,650	859,093	1,285,970	270,430
Lanark	40,540	643,268	1,007,964	28,970	628,110	923,857	176,693
Leeds and/et Grenville	66,760	1,052,432	1,665,538	47,510	1,026,863	1,524,394	290,280
Brockville	21,340	336,702	551,652	15,250	328,131	504,059	98,513
Lennox and/et Addington	25,230	387,013	594,087	17,190	377,609	536,553	100,152
Manitoulin District	7,490	72,201	139,664	4,080	69,443	116,126	20,871
Middlesex	267,740	4,779,331	7,329,709	192,730	4,662,141	6,761,953	1,371,815
London	222,240	3,980,708	6,103,608	159,410	3,883,017	5,613,608	1,146,134
Muskoka District Municipality	34,080	428,441	763,501	22,650	413,568	682,480	123,361
Niagara Reg. Mun./Mun. Rég.	283,790	4,495,940	7,164,230	197,650	4,374,307	6,499,056	1,266,758
Niagara Falls	54,950	802,419	1,297,559	37,440	777,028	1,159,561	220,870
Port Colborne	14,460	200,907	342,207	9,730	195,398	303,924	56,091
St. Catharines	93,860	1,512,078	2,426,940	65,670	1,472,833	2,206,329	438,993
Thorold	11,770	196,905	289,984	8,510	191,942	265,113	50,351
Welland	36,220	546,342	858,307	24,630	531,468	765,241	143,916
Nipissing District	60,060	906,087	1,423,720	39,190	879,403	1,262,738	243,283
North Bay	40,940	661,249	1,017,693	27,610	642,411	916,292	179,519
Northumberland	51,270	765,433	1,258,309	35,980	746,191	1,145,447	217,320
Ottawa-Carleton Reg. Mun./Mun. Rég.	499,810	10,893,966	15,809,765	376,060	10,682,473	14,941,090	3,269,681
Kanata	26,610	776,734	957,261	21,430	764,843	928,756	213,438
Nepean	74,320	1,780,657	2,454,673	57,960	1,747,077	2,353,952	522,091
Ottawa	251,230	4,701,400	7,645,371	182,620	4,598,975	7,120,362	1,542,505
Vanier	13,020	187,135	293,254	8,640	182,063	256,219	47,561
Oxford	68,200	1,076,416	1,699,763	49,170	1,047,822	1,556,170	290,511
Woodstock	26,710	433,300	671,376	19,020	421,673	611,078	115,718
Parry Sound District	28,700	329,364	592,239	18,050	318,084	513,331	89,748
Peel Reg. Mun./Mun. Rég.	522,480	11,800,443	15,150,203	392,400	11,548,230	14,348,397	3,094,722
Brampton	164,180	3,662,573	4,557,094	124,660	3,586,077	4,309,513	897,798
Mississauga	334,000	7,532,363	9,765,333	249,060	7,369,917	9,245,827	2,014,003
Perth	50,480	766,981	1,250,917	37,280	745,828	1,152,476	209,487
Stratford	22,950	380,574	592,465	17,340	371,520	548,722	103,877
Peterborough	84,610	1,201,703	2,051,927	57,970	1,167,000	1,843,828	348,770
Peterborough	58,110	842,661	1,443,131	40,150	818,815	1,297,670	248,025
Prescott and/et Russell	48,600	833,236	1,191,954	33,910	816,513	1,081,843	207,536
Prince Edward	16,410	205,551	375,339	11,020	199,612	333,570	59,455
Rainy River District	15,580	239,828	376,293	10,070	233,273	334,604	62,010
Renfrew	67,860	1,012,465	1,583,620	46,430	987,280	1,427,649	264,213
Pembroke	18,710	267,019	436,540	12,740	259,840	389,278	72,107
Simcoe	212,030	3,524,880	5,365,300	150,400	3,437,179	4,933,847	971,957
Barrie	53,410	987,571	1,448,635	38,720	965,096	1,346,728	276,065

See page 306 for a description of this table and all data items.

Tableau géographique 1 (suite)
Toutes les déclarations par comtés ou divisions de recensement
et endroits choisis

Année d'imposition 1992 (en milliers de dollars)

Number of all returns by total income class
Nombre de déclarations par palier de revenu total (toutes les déclarations)

Under Moins de \$2,500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$17,500	\$17,500 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$35,000	\$35,000 to-à \$40,000	\$40,000 to-à \$50,000	\$50,000 and over et plus
4,260	3,040	3,950	4,070	4,990	4,160	3,570	3,180	5,580	4,880	4,230	3,730	5,120	5,540
4,980	3,420	4,560	5,220	6,570	5,830	5,020	4,450	7,950	6,910	5,870	4,730	5,670	6,760
3,950	2,740	3,670	4,260	5,390	4,790	4,080	3,630	6,490	5,560	4,660	3,770	4,500	5,270
4,330	2,640	3,150	3,290	4,320	3,600	2,930	2,490	4,230	3,490	2,770	1,910	2,900	6,210
5,890	3,150	3,860	4,400	5,600	4,120	3,370	2,790	4,910	4,430	4,020	3,620	5,690	7,910
2,640	1,500	1,980	2,240	2,930	2,270	1,910	1,490	2,620	2,320	1,920	1,740	2,880	4,640
2,250	1,240	1,600	1,610	1,950	1,600	1,350	1,210	2,290	2,160	1,980	1,700	2,750	3,740
20,500	11,690	14,790	15,590	16,600	14,880	13,060	11,820	22,890	22,460	20,590	19,490	31,830	46,830
6,160	3,630	5,200	5,730	6,210	5,510	4,670	4,310	7,830	7,230	6,290	6,120	10,410	11,720
3,140	1,870	2,040	2,230	2,290	2,010	1,830	1,550	3,230	3,230	3,010	2,870	4,750	9,100
4,000	2,600	3,340	3,700	4,660	3,870	3,440	3,070	5,190	4,580	4,060	3,200	4,420	4,260
1,780	1,210	1,600	1,690	2,140	1,890	1,740	1,620	2,720	2,350	2,140	1,750	2,440	2,270
17,380	11,110	14,070	15,470	18,040	15,460	13,450	11,940	20,200	17,160	14,480	12,480	21,130	31,550
10,810	6,840	9,140	10,290	12,100	10,280	8,720	7,640	12,940	10,600	8,880	7,630	12,670	18,290
6,490	4,420	5,460	6,350	7,440	5,790	5,070	4,350	7,770	7,450	6,400	5,730	8,160	11,060
4,990	3,540	4,450	5,130	6,060	4,660	4,120	3,500	6,120	5,890	5,090	4,600	6,550	9,340
4,170	2,900	3,900	4,470	5,430	4,510	3,670	3,230	5,690	4,860	3,530	2,560	3,370	4,510
1,280	1,000	1,260	1,540	1,920	1,640	1,330	1,150	2,000	1,780	1,340	1,060	1,380	1,880
6,250	3,650	4,370	5,180	6,590	5,550	4,660	4,030	6,700	5,720	4,800	3,760	5,340	7,060
1,170	690	790	940	1,240	1,040	860	730	1,280	1,030	870	680	1,100	1,410
780	500	700	830	1,120	860	760	610	1,040	770	580	380	440	630
14,470	9,670	11,270	11,420	12,990	11,090	10,000	9,250	17,710	17,570	16,000	14,100	22,390	47,210
5,410	3,960	4,520	4,730	5,280	4,620	4,150	4,010	7,540	7,350	6,410	5,810	9,420	18,670
5,420	3,430	4,070	4,120	4,460	3,850	3,410	3,070	6,020	5,940	5,610	4,870	7,810	19,620
21,700	13,830	18,810	21,600	25,950	21,840	19,260	17,070	29,500	25,310	21,200	18,290	29,370	34,970
15,650	9,820	13,960	16,860	20,360	16,940	14,910	13,050	21,970	18,450	15,240	12,890	19,990	19,640
6,740	4,430	5,530	6,450	8,250	6,790	5,680	4,980	8,400	7,260	6,090	5,630	6,660	7,760
2,140	1,710	2,110	2,420	3,200	2,630	2,220	2,010	3,290	2,920	2,530	2,180	2,760	3,750
2,690	1,910	2,550	2,890	3,520	2,940	2,530	2,310	4,020	3,320	2,670	2,000	2,360	2,900
6,580	2,280	2,390	2,850	3,110	2,250	1,910	1,660	2,850	2,560	2,300	2,000	3,300	4,980
5,640	3,910	4,960	5,690	6,800	5,710	5,060	4,450	7,390	6,280	5,510	4,570	6,460	7,650
2,130	1,640	2,080	2,470	3,050	2,600	2,290	1,940	3,280	2,760	2,400	2,020	2,980	3,890
6,610	4,440	5,340	5,820	6,730	5,730	4,910	4,300	7,370	6,610	5,350	4,500	6,740	14,640
3,510	2,420	2,980	3,180	3,670	3,120	2,700	2,340	3,940	3,510	2,900	2,470	3,740	8,240
2,780	1,800	2,310	2,780	3,430	2,760	2,360	2,150	4,020	3,700	2,910	2,240	3,180	4,120
4,550	3,150	3,840	4,530	5,560	4,570	4,010	3,520	6,510	5,800	4,760	3,890	5,600	6,460
1,260	970	1,200	1,520	1,830	1,510	1,360	1,130	2,130	1,800	1,450	1,160	1,740	2,290
2,110	1,260	1,560	1,710	2,280	1,760	1,470	1,270	2,230	2,050	1,680	1,440	2,240	2,180
980	460	560	730	900	580	440	430	650	440	360	230	280	450
16,980	11,740	15,790	17,160	19,950	17,720	15,290	13,780	25,510	22,950	19,320	16,160	23,100	32,310
13,840	9,660	13,060	14,310	16,460	14,730	12,690	11,480	21,280	19,050	16,080	13,400	19,260	26,940
2,840	1,780	2,240	2,600	3,280	2,630	2,170	1,950	3,270	2,770	2,100	1,610	2,090	2,750
19,460	13,770	17,020	19,560	24,170	20,080	17,460	15,660	25,790	22,060	18,170	15,390	24,350	30,870
3,790	2,890	3,450	4,020	4,930	4,260	3,720	3,310	5,000	4,250	3,320	2,850	4,140	5,030
1,060	690	830	1,000	1,250	1,030	960	870	1,430	1,120	930	750	1,200	1,340
5,970	4,350	5,540	6,650	8,270	6,730	5,700	5,170	8,510	7,240	5,840	4,900	8,140	10,840
760	520	670	810	950	800	720	600	1,090	950	810	730	1,260	1,110
2,460	1,720	2,280	2,510	3,250	2,580	2,280	2,040	3,360	2,870	2,380	2,060	3,070	3,360
5,040	3,220	3,640	4,390	5,700	4,170	3,490	3,090	5,300	4,590	3,990	3,490	4,240	5,710
3,190	2,200	2,420	2,810	3,590	2,750	2,300	2,100	3,590	3,160	2,870	2,550	3,060	4,360
3,910	2,390	2,930	3,380	4,330	3,610	3,200	2,790	5,000	4,180	3,460	2,870	4,220	5,010
30,910	20,590	27,530	30,200	31,530	26,210	22,480	20,630	38,550	38,470	37,370	32,040	48,840	94,470
1,750	1,200	1,300	1,140	1,070	900	870	840	1,740	1,930	2,020	1,820	3,080	6,950
4,580	3,320	4,000	3,920	3,900	3,400	3,040	2,930	5,800	5,770	5,700	4,760	7,750	15,460
14,790	9,790	14,440	17,260	18,590	15,080	12,690	11,290	20,250	19,330	18,040	15,150	22,340	42,180
700	470	850	1,180	1,300	1,040	820	760	1,240	1,170	1,030	770	850	850
4,200	3,040	4,150	4,390	5,610	4,780	4,100	3,720	6,770	6,180	5,380	4,320	5,700	5,850
1,590	1,200	1,610	1,730	2,180	1,860	1,570	1,450	2,660	2,370	2,130	1,660	2,410	2,300
2,560	1,580	1,930	2,390	3,160	2,330	1,910	1,690	2,680	2,230	1,670	1,300	1,410	1,880
41,310	23,570	28,720	28,940	29,990	26,900	24,360	23,540	46,620	46,780	42,320	36,220	49,430	73,790
12,330	7,190	8,740	8,980	9,190	8,580	7,700	7,470	15,180	15,670	13,930	11,840	16,470	20,920
27,130	15,330	18,670	18,720	19,480	17,140	15,640	15,120	29,480	29,200	26,670	22,820	30,620	47,990
2,880	2,260	3,090	3,300	4,100	3,620	2,980	2,790	5,270	4,970	4,230	3,380	3,590	4,020
1,100	930	1,280	1,370	1,820	1,630	1,310	1,220	2,370	2,410	2,040	1,710	1,770	2,010
5,830	4,100	5,190	6,080	7,350	6,300	5,540	4,700	8,250	6,850	5,560	4,580	6,410	7,880
3,570	2,690	3,530	4,170	5,030	4,400	3,800	3,270	5,650	4,860	3,880	3,180	4,460	5,630
3,520	1,960	2,980	3,550	4,500	3,190	2,610	2,380	4,360	4,170	3,760	2,910	4,010	4,700
1,180	830	1,050	1,240	1,630	1,300	1,100	960	1,550	1,230	1,020	850	1,170	1,330
1,380	780	900	1,170	1,540	1,090	890	740	1,240	1,170	940	780	1,150	1,810
5,270	3,290	3,950	4,940	6,430	4,670	4,060	3,450	6,520	5,800	4,850	4,440	4,720	5,470
1,270	820	1,120	1,400	1,840	1,440	1,220	1,030	1,820	1,680	1,270	1,100	1,280	1,430
16,310	9,950	12,560	13,730	16,660	14,410	12,350	11,170	19,860	17,800	15,160	12,710	17,320	22,060
3,900	2,460	3,020	3,350	3,940	3,450	2,930	2,740	4,810	4,190	3,780	3,190	4,740	6,930

Vous trouverez une explication de ce tableau et de tous les postes qui le composent à la page 307.

Geographic table 1 (continued)

All Returns by Counties or Census Divisions,
and Selected Localities

1992 taxation year (all money figures in thousands of dollars)

	All returns <i>Toutes les déclarations</i>			Taxable returns <i>Déclarations imposables</i>			
	Number of returns <i>Nombre de déclarations</i>	Wages, salaries, & empl. comm. <i>Sal., traitements et comm. d'emploi</i>	Total income assessed <i>Revenu total établi</i>	Number of returns <i>Nombre de déclarations</i>	Wages, salaries, & empl. comm. <i>Sal., traitements et comm. d'emploi</i>	Total income assessed <i>Revenu total établi</i>	Total tax payable <i>Impôt total à payer</i>
		\$	\$		\$	\$	\$
Orillia	25,930	366,653	616,028	17,530	355,606	552,170	102,278
Stormont, Dundas and/et Glengarry	78,380	1,128,530	1,812,033	52,010	1,098,782	1,610,301	303,264
Cornwall	37,010	525,453	838,738	23,770	510,131	733,274	138,919
Sudbury District	16,750	242,801	379,174	10,440	236,339	334,613	64,782
Sudbury Reg. Mun./Mun. Rég.	117,750	2,144,582	3,221,207	82,760	2,094,733	2,955,141	618,379
Sudbury	69,370	1,212,717	1,934,217	48,080	1,183,103	1,764,140	377,380
Thunder Bay District	112,080	2,144,249	3,115,664	81,470	2,100,353	2,888,568	589,476
Thunder Bay	89,120	1,636,968	2,456,619	65,190	1,602,711	2,271,588	457,761
Timiskaming District	27,850	387,706	624,870	17,640	376,158	543,776	102,700
Metropolitan Toronto Métropolitain	1,683,000	30,729,418	47,650,311	1,162,260	29,960,652	44,071,952	9,715,608
East York	5,010	110,074	135,574	3,700	108,375	126,687	26,551
Etobicoke	170,210	3,290,389	4,902,087	123,990	3,213,711	4,573,839	985,681
North York	321,500	5,809,457	9,407,082	221,950	5,637,273	8,744,562	1,955,053
Scarborough	371,800	6,580,508	9,075,630	254,230	6,408,784	8,314,648	1,632,163
Toronto	758,790	14,042,654	22,728,975	518,390	13,718,967	21,027,619	4,867,064
York	55,680	896,336	1,400,964	39,990	873,543	1,284,598	249,095
Victoria	45,310	591,437	1,046,791	31,050	574,509	941,095	173,569
Waterloo Reg. Mun./Mun. Rég.	272,650	5,096,391	7,381,469	200,150	4,982,150	6,851,679	1,382,106
Cambridge	70,120	1,276,647	1,803,065	51,010	1,248,223	1,660,181	331,074
Kitchener	120,650	2,161,348	3,095,463	87,710	2,112,345	2,846,782	554,313
Waterloo	52,060	1,111,205	1,642,401	39,250	1,087,090	1,557,274	342,262
Wellington	112,040	2,082,126	3,036,713	82,550	2,033,516	2,834,412	570,838
Guelph	67,420	1,307,045	1,869,284	50,440	1,277,134	1,753,322	358,750
York Reg. Mun./Mun. Rég.	363,480	8,612,160	11,844,328	270,240	8,412,933	11,296,406	2,606,384
Markham	139,370	3,401,729	4,731,233	102,110	3,319,649	4,532,123	1,063,911
Total, Ontario	7,275,210	134,574,261	200,764,244	5,174,780	131,388,374	185,884,295	38,987,160
Division 1	12,030	147,555	234,882	7,170	142,928	207,795	39,232
Division 2	28,620	370,750	551,986	18,620	356,345	492,925	83,152
Division 3	26,090	270,067	484,485	16,480	257,835	423,436	66,807
Division 4	6,520	45,148	114,008	4,140	42,477	98,198	14,686
Division 5	10,260	83,959	187,028	6,610	79,363	162,292	24,847
Division 6	7,400	58,892	119,167	4,210	55,260	100,982	15,468
Division 7	43,870	562,159	902,958	28,640	543,453	807,363	149,051
Brandon	34,080	437,688	704,505	21,760	423,150	627,191	118,476
Division 8	8,370	64,144	135,744	4,810	59,934	112,645	16,863
Division 9	15,440	193,372	313,995	10,280	186,058	280,467	49,415
Portage la Prairie	11,450	153,681	242,387	7,860	148,496	218,344	39,339
Division 10	3,940	62,998	93,550	2,960	61,477	88,630	16,795
Division 11	467,410	7,430,850	11,164,991	328,560	7,240,913	10,274,639	2,085,567
Winnipeg	467,410	7,430,850	11,164,991	328,560	7,240,913	10,274,639	2,085,567
Division 12	11,420	181,786	253,505	7,840	177,209	231,848	44,148
Division 13	15,570	238,382	346,533	10,800	232,271	316,526	61,458
Division 14	9,990	150,064	217,942	7,020	145,771	200,311	37,098
Division 15	16,480	141,190	281,357	9,600	133,336	235,682	37,496
Division 16	7,240	51,673	103,957	3,530	48,156	81,872	12,545
Division 17	18,830	158,173	298,415	9,510	148,741	239,775	38,182
Division 18	17,490	130,365	251,256	8,540	122,849	203,826	33,019
Division 19	5,090	13,966	33,966	850	12,295	18,395	2,433
Division 20	8,330	68,089	136,831	4,130	63,201	105,063	13,886
Division 21	15,610	271,072	368,436	9,510	263,414	332,954	62,252
Flin Flon	5,520	117,697	158,038	3,950	115,315	146,949	28,742
Division 22	18,810	274,963	343,529	8,130	267,081	303,575	65,992
Division 23	4,840	86,422	105,941	2,520	84,250	95,195	19,119
Total, Manitoba	779,680	11,056,506	17,045,409	514,500	10,725,078	15,415,207	2,989,678
Division 1	21,220	278,652	491,366	14,860	270,373	452,713	91,572
Division 2	16,330	168,829	347,682	11,600	162,280	317,858	56,947
Weyburn	7,890	101,559	180,373	5,820	98,599	167,074	32,230
Division 3	11,500	97,897	224,099	7,850	92,694	201,884	34,363
Division 4	7,770	65,227	151,269	5,340	61,602	136,712	23,146
Division 5	25,440	258,293	476,960	15,700	247,201	413,405	72,789
Division 6	150,590	2,523,397	3,767,591	109,560	2,464,379	3,515,695	732,951
Regina	125,830	2,232,207	3,256,739	92,990	2,182,786	3,053,323	647,701
Division 7	33,580	409,058	716,079	23,140	394,455	652,050	119,664
Moose Jaw	25,370	345,322	567,364	17,760	335,337	520,370	98,996
Division 8	22,860	251,028	487,090	16,400	240,890	447,046	80,241
Swift Current	12,400	160,339	282,537	9,010	154,583	260,002	48,691
Division 9	27,400	259,439	483,009	15,880	247,318	404,892	70,955
Yorkton	12,270	151,293	253,561	8,170	146,154	225,130	41,711
Division 10	14,070	103,058	224,798	7,730	96,506	183,842	29,007
Division 11	151,520	2,378,572	3,618,449	107,130	2,311,067	3,346,756	684,597

See page 306 for a description of this table and all data items.

Tableau géographique 1 (suite)
Toutes les déclarations par comtés ou divisions de recensement
et endroits choisis

Année d'imposition 1992 (en milliers de dollars)

Number of all returns by total income class
Nombre de déclarations par palier de revenu total (toutes les déclarations)

Under Moins de \$2,500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$17,500	\$17,500 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$35,000	\$35,000 to-à \$40,000	\$40,000 to-à \$50,000	\$50,000 and over et plus
1,910	1,300	1,590	1,770	2,340	1,970	1,690	1,550	2,500	2,110	1,750	1,410	1,920	2,130
5,890	3,720	5,030	6,230	7,800	5,990	4,990	4,110	7,250	6,460	5,130	3,900	5,180	6,720
2,690	1,800	2,400	3,040	3,960	3,080	2,480	1,930	3,270	2,930	2,280	1,660	2,280	3,210
1,840	890	1,130	1,290	1,560	1,190	970	780	1,300	1,080	960	780	1,120	1,870
8,060	5,570	7,230	8,230	8,960	7,640	6,530	5,900	10,120	8,820	7,180	6,210	9,650	17,660
4,050	3,220	4,450	5,250	5,840	4,810	4,040	3,520	5,930	5,160	4,140	3,550	5,350	10,050
7,360	5,050	6,100	6,950	8,880	7,110	5,790	5,170	8,810	8,370	8,010	7,230	11,120	16,140
5,170	3,830	4,790	5,530	7,310	5,870	4,770	4,320	7,420	7,070	6,710	6,010	8,730	11,590
2,260	1,410	1,810	2,320	3,130	2,160	1,710	1,440	2,340	2,050	1,700	1,430	1,710	2,380
140,360	74,270	103,690	119,960	131,800	107,470	93,020	82,550	150,950	140,060	117,400	95,360	121,910	204,180
370	170	290	300	320	300	240	250	430	450	400	380	510	610
12,210	7,120	9,860	10,470	11,840	10,430	9,280	8,480	15,920	15,210	12,850	10,820	13,870	21,860
28,030	14,710	20,320	22,290	23,420	19,910	17,420	15,700	29,280	26,840	22,350	17,890	22,790	40,560
35,290	18,480	23,440	25,740	26,770	22,400	19,800	17,880	33,850	32,610	27,840	22,530	27,930	37,250
60,660	31,430	46,590	57,510	65,280	50,580	42,800	37,030	65,890	59,660	49,630	40,230	52,540	98,960
3,810	2,350	3,200	3,660	4,180	3,840	3,470	3,220	5,580	5,300	4,330	3,520	4,270	4,960
3,500	2,110	2,820	3,200	4,140	3,470	2,990	2,730	4,390	3,710	2,830	2,240	3,310	3,870
17,950	11,990	15,520	16,720	19,400	17,830	15,770	14,480	26,530	24,760	20,970	17,350	22,430	30,970
4,640	3,050	4,000	4,360	5,220	4,810	4,360	3,910	6,920	6,350	5,400	4,390	5,850	6,870
7,640	5,190	6,910	7,590	8,900	8,260	7,140	6,600	12,040	11,340	9,450	7,870	9,710	12,030
3,590	2,360	2,840	2,960	3,250	2,960	2,670	2,500	4,750	4,450	3,900	3,180	4,360	8,280
7,720	5,140	6,580	6,910	7,970	7,070	6,140	5,650	10,150	9,550	8,970	7,110	9,490	13,620
4,340	3,000	3,820	4,040	4,590	4,110	3,640	3,400	6,180	5,870	5,690	4,350	5,850	8,550
30,810	17,090	20,850	20,580	21,530	18,220	16,180	14,580	28,430	29,120	26,100	22,130	32,150	65,720
13,240	7,290	8,330	7,910	7,880	6,390	5,600	5,030	10,130	10,570	9,540	8,010	11,840	27,610
548,020	331,190	429,170	478,090	550,440	459,390	397,700	356,510	644,530	594,130	512,380	430,460	607,510	935,680
1,730	700	850	1,190	1,150	840	640	530	910	710	580	490	850	870
3,120	1,670	2,150	2,400	2,750	2,150	1,750	1,610	2,890	2,300	1,790	1,300	1,510	1,270
2,620	1,540	1,920	2,740	2,900	2,100	1,750	1,550	2,510	1,930	1,400	900	1,150	1,090
560	360	530	730	860	630	440	410	630	430	320	170	240	230
750	560	840	1,160	1,330	940	700	580	980	720	520	370	420	400
1,070	480	620	760	850	670	460	410	600	460	300	180	260	280
4,100	2,330	3,780	3,660	4,280	3,450	2,610	2,200	3,960	3,300	2,670	2,250	2,780	2,480
3,360	1,850	3,100	2,820	3,300	2,680	2,000	1,690	2,900	2,480	2,020	1,600	2,240	2,050
890	520	750	950	1,080	750	580	430	740	560	360	240	280	240
1,350	810	1,090	1,290	1,570	1,230	970	810	1,610	1,370	950	690	900	800
880	570	720	910	1,170	900	750	600	1,250	1,050	720	540	740	650
320	170	270	280	310	260	220	190	350	360	320	230	320	340
34,500	24,260	32,790	34,030	39,830	33,560	26,930	24,580	44,780	38,730	32,850	26,650	33,660	40,260
34,500	24,260	32,790	34,030	39,830	33,560	26,930	24,580	44,780	38,730	32,850	26,650	33,660	40,260
1,030	560	770	890	1,030	760	630	560	990	900	860	730	900	790
1,310	790	1,010	1,200	1,410	1,070	900	840	1,460	1,300	1,090	800	1,320	1,080
860	550	660	790	840	740	580	530	930	830	760	580	710	650
1,660	970	1,300	1,910	2,190	1,520	1,090	850	1,480	1,060	770	450	630	610
1,130	480	690	1,020	990	580	380	320	510	350	240	150	200	220
2,710	1,180	1,580	2,500	2,380	1,440	1,010	840	1,420	1,030	830	590	700	630
3,360	1,180	1,580	2,060	2,050	1,300	960	790	1,190	830	660	450	570	520
2,430	490	420	590	370	190	120	90	130	70	50	60	40	40
810	540	690	1,180	1,180	690	530	410	640	480	350	230	310	300
2,340	950	900	1,020	1,110	880	720	630	1,000	880	880	880	1,570	1,850
440	250	280	300	400	330	270	240	390	320	320	370	760	850
6,260	1,070	1,090	1,500	1,000	710	580	480	740	610	590	640	1,400	2,140
1,130	370	260	350	260	210	180	160	240	200	180	170	420	720
76,050	42,510	56,520	64,210	71,730	56,660	44,730	39,780	70,670	59,400	49,300	39,180	51,110	57,830
1,750	1,070	1,470	1,670	2,290	1,690	1,230	1,060	1,840	1,580	1,260	990	1,460	1,860
1,170	810	1,210	1,290	1,690	1,370	1,120	960	1,690	1,330	1,020	720	960	990
490	350	520	570	780	640	500	460	870	680	540	400	520	560
970	590	900	1,010	1,380	1,040	800	610	1,070	820	610	460	620	610
620	410	670	760	890	690	500	450	730	540	430	280	370	430
2,490	1,390	2,260	2,320	3,410	2,260	1,530	1,200	2,140	1,570	1,190	860	1,520	1,300
11,060	7,220	9,170	10,090	12,950	10,090	8,320	7,360	14,450	13,200	10,700	8,530	12,480	14,970
8,630	5,830	7,400	8,030	10,420	8,160	6,820	6,080	12,140	11,370	9,240	7,430	10,920	13,370
2,880	1,690	2,340	2,660	3,440	2,560	2,080	1,760	3,210	2,800	2,030	1,860	2,240	2,040
2,120	1,200	1,590	1,870	2,510	1,860	1,490	1,290	2,410	2,200	1,650	1,600	1,870	1,710
1,610	1,110	1,760	1,950	2,380	1,890	1,460	1,230	2,410	1,850	1,440	1,010	1,300	1,470
710	600	910	990	1,250	1,000	740	670	1,350	1,050	820	600	800	920
2,650	1,490	2,430	2,870	4,080	2,350	1,660	1,430	2,280	1,760	1,210	910	1,210	1,070
880	610	910	1,010	1,530	1,000	780	710	1,190	1,000	730	530	690	690
1,570	950	1,310	1,530	2,100	1,220	950	640	1,090	800	600	390	510	420
11,960	8,000	10,490	11,160	13,410	10,600	8,710	7,540	14,060	12,310	10,160	8,100	11,900	13,140

Vous trouverez une explication de ce tableau et de tous les postes qui le composent à la page 307.

Geographic table 1 (continued)

All Returns by Counties or Census Divisions,
and Selected Localities

1992 taxation year (all money figures in thousands of dollars)

	All returns <i>Toutes les déclarations</i>			Taxable returns <i>Déclarations imposables</i>			
	Number of returns <i>Nombre de déclarations</i>	Wages, salaries, & empl. comm. <i>Sal., traitements et comm. d'emploi</i>	Total income assessed <i>Revenu total établi</i>	Number of returns <i>Nombre de déclarations</i>	Wages, salaries, & empl. comm. <i>Sal., traitements et comm. d'emploi</i>	Total income assessed <i>Revenu total établi</i>	Total tax payable <i>Impôt total à payer</i>
		\$	\$		\$	\$	\$
Saskatoon	130,100	2,132,957	3,190,672	92,660	2,075,575	2,959,626	616,818
Division 12	14,940	155,876	299,038	9,980	149,263	268,755	47,711
Division 13	16,340	167,193	342,478	11,620	159,905	313,173	55,415
Division 14	29,130	273,663	525,302	17,630	259,625	450,134	73,141
Division 15	52,620	602,382	1,026,088	32,630	577,585	902,262	168,526
Prince Albert	27,280	382,898	586,330	17,500	369,992	526,126	106,501
Division 16	25,110	239,768	447,469	14,650	228,350	385,668	68,768
North Battleford	11,460	137,991	236,259	7,440	132,967	211,304	40,613
Division 17	23,520	252,383	430,868	13,810	240,615	373,384	64,018
Division 18	13,520	136,126	198,349	5,140	126,988	154,932	25,732
Total, Saskatchewan	657,500	8,621,060	14,258,337	440,670	8,331,312	12,921,431	2,499,589
Division 1	39,590	583,825	925,220	28,030	566,127	847,753	149,367
Medicine Hat	32,010	491,344	766,529	22,720	477,050	702,023	126,238
Division 2	83,900	1,199,676	1,928,666	57,820	1,160,487	1,747,090	300,058
Lethbridge	49,170	728,991	1,174,495	34,210	707,121	1,066,202	188,257
Division 3	21,640	230,007	417,534	12,640	219,234	357,986	56,670
Division 4	7,840	91,138	173,436	5,450	87,248	157,839	26,569
Division 5	25,690	303,586	538,636	16,900	291,345	484,711	78,566
Division 6	570,210	11,702,764	16,670,789	426,480	11,449,043	15,769,295	3,259,576
Calgary	514,320	10,687,580	15,178,679	385,800	10,459,405	14,375,061	2,991,136
Division 7	26,650	348,771	604,136	18,790	336,589	550,936	93,417
Division 8	87,520	1,362,037	2,064,198	60,040	1,318,585	1,880,726	339,797
Red Deer	44,250	792,673	1,142,605	32,080	771,575	1,058,533	200,879
Division 9	10,490	151,603	227,670	6,620	145,348	203,332	36,917
Division 10	52,880	718,198	1,150,688	34,760	691,262	1,023,146	178,789
Division 11	607,990	11,590,952	16,152,123	441,250	11,319,336	15,061,352	2,962,575
Edmonton	435,400	7,909,666	11,357,682	313,050	7,715,638	10,524,617	2,055,947
Division 12	30,040	463,709	636,683	18,870	448,964	571,146	102,282
Division 13	38,410	530,562	806,112	24,480	510,703	710,690	124,682
Division 14	17,140	335,218	437,597	11,700	326,869	404,121	81,779
Division 15	19,910	342,453	484,566	15,080	334,760	458,850	84,805
Division 16	27,940	843,348	957,412	20,170	830,449	913,150	214,132
Fort McMurray	20,780	754,528	828,592	16,330	745,753	804,996	195,811
Division 17	27,670	404,311	550,864	15,230	382,660	473,605	74,276
Division 18	8,420	164,739	211,881	5,300	159,652	191,902	35,181
Division 19	49,950	858,175	1,200,597	33,740	828,408	1,085,481	182,559
Grande Prairie	21,330	434,429	572,637	15,460	422,605	530,647	97,593
Total, Alberta	1,753,910	32,225,633	46,139,613	1,253,370	31,407,626	42,893,805	8,382,131
Alberni-Clayoquot R.D./D.R.	20,630	335,730	512,780	14,190	327,650	469,481	89,977
Port Alberni	17,800	297,399	451,791	12,380	290,836	415,241	80,385
Bulkley-Nechako R.D./D.R.	24,170	447,900	618,878	16,400	437,413	572,051	111,276
Capital R.D./D.R.	226,380	3,662,381	6,305,056	171,500	3,580,398	5,902,533	1,145,878
Victoria	187,330	3,096,145	5,252,741	142,210	3,026,676	4,919,870	961,527
Cariboo R.D./D.R.	40,300	672,441	945,869	26,610	654,800	863,584	166,884
Central Coast R.D./D.R.	1,990	22,565	35,329	960	21,667	29,591	4,668
Central Fraser Valley R.D./D.R.	123,980	2,188,416	3,328,005	90,200	2,138,830	3,084,677	592,025
Langley	49,310	975,016	1,417,114	37,010	956,177	1,333,202	268,662
Central Kootenay R.D./D.R.	36,120	503,459	832,979	24,340	489,201	749,067	133,411
Central Okanagan R.D./D.R.	87,080	1,235,165	2,168,865	61,740	1,197,323	1,976,543	361,960
Kelowna	68,850	993,500	1,747,570	48,950	963,586	1,595,361	296,738
Columbia-Shuswap R.D./D.R.	29,030	409,096	677,830	19,800	395,729	611,704	109,206
Comox-Strathcona R.D./D.R.	59,460	1,016,727	1,557,867	42,910	993,668	1,444,007	279,328
Cowichan Valley R.D./D.R.	44,230	661,689	1,099,585	30,820	645,781	1,006,962	187,649
Dewdney-Alouette R.D./D.R.	61,010	1,127,931	1,590,939	44,240	1,106,178	1,479,600	288,803
East Kootenay R.D./D.R.	36,080	629,759	915,409	25,760	614,239	848,216	161,206
Fort Nelson-Liard R.D./D.R.	3,320	76,933	92,312	2,420	75,170	87,657	15,428
Fraser-Cheam R.D./D.R.	49,560	703,418	1,191,949	33,810	684,238	1,077,179	190,873
Chilliwack	37,680	548,093	926,377	26,300	534,007	842,597	149,086
Fraser-Fort George R.D./D.R.	60,900	1,277,998	1,679,310	44,230	1,251,440	1,574,480	321,624
Prince George	53,900	1,127,729	1,490,711	39,300	1,104,699	1,397,758	288,524
Greater Vancouver R.D./D.R.	1,080,880	20,236,807	31,059,095	796,760	19,810,734	29,167,080	6,054,424
Burnaby	117,110	2,070,413	3,104,635	86,120	2,026,773	2,897,160	563,262
Coquitlam	58,240	1,245,901	1,648,670	44,320	1,223,504	1,563,773	318,022
Delta	60,950	1,373,029	1,874,750	47,450	1,348,203	1,791,906	375,320
New Westminster	34,490	607,492	923,388	25,400	596,311	855,271	170,028
North Vancouver Nord	83,210	1,818,222	2,635,471	64,630	1,787,143	2,514,123	535,572
Port Coquitlam	30,090	661,681	863,131	22,940	650,593	821,206	168,520
Port Moody	12,920	310,244	398,939	10,180	305,200	382,184	80,863
Richmond	92,410	1,774,664	2,540,970	68,590	1,736,714	2,405,389	483,367
Surrey	168,520	3,067,968	4,388,885	123,270	3,000,400	4,085,653	792,811
Vancouver	369,310	6,143,496	10,513,856	262,300	5,991,237	9,773,529	2,070,958

See page 306 for a description of this table and all data items.

Tableau géographique 1 (suite)
Toutes les déclarations par comtés ou divisions de recensement
et endroits choisis

Année d'imposition 1992 (en milliers de dollars)

Number of all returns by total income class
 Nombre de déclarations par palier de revenu total (toutes les déclarations)

Under Moins de \$2,500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$17,500	\$17,500 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$35,000	\$35,000 to-à \$40,000	\$40,000 to-à \$50,000	\$50,000 and over et plus
9,880	6,800	8,860	9,410	11,210	8,920	7,380	6,390	12,050	10,710	8,860	7,140	10,520	11,970
1,350	810	1,160	1,210	1,570	1,220	990	800	1,490	1,120	870	610	870	870
1,230	810	1,240	1,340	1,760	1,390	1,100	890	1,590	1,230	1,090	730	960	1,000
2,870	1,700	2,390	2,990	3,710	2,440	1,840	1,590	2,550	2,040	1,440	1,020	1,360	1,190
5,570	3,240	4,140	4,700	6,030	4,140	3,200	2,730	4,580	3,510	2,660	2,000	2,990	3,130
2,790	1,640	2,010	2,220	2,780	1,960	1,540	1,370	2,320	1,850	1,520	1,180	1,920	2,170
3,230	1,600	2,110	2,350	2,970	1,910	1,530	1,220	2,120	1,660	1,220	860	1,230	1,100
1,080	720	830	940	1,210	810	700	590	1,100	910	710	510	690	660
3,130	1,600	1,940	2,110	2,400	1,830	1,390	1,150	1,890	1,590	1,240	850	1,180	1,260
3,500	1,240	1,170	1,290	1,120	750	520	430	760	530	470	420	670	650
59,630	35,720	48,160	53,270	67,570	49,440	38,900	33,040	59,950	50,250	39,640	30,580	43,840	47,510
3,040	1,880	2,630	2,950	3,800	3,130	2,360	2,130	3,610	3,080	2,530	2,080	2,780	3,600
2,280	1,500	2,050	2,360	3,100	2,520	1,890	1,700	2,930	2,530	2,010	1,690	2,330	3,130
6,960	4,020	5,840	5,920	7,940	6,290	5,180	4,490	7,930	7,070	5,600	4,300	5,450	6,920
3,490	2,250	3,480	3,310	4,630	3,710	3,100	2,620	4,690	4,260	3,310	2,570	3,270	4,480
2,840	1,310	1,680	1,780	2,080	1,680	1,390	1,170	1,820	1,540	1,160	770	1,030	1,400
630	370	660	560	790	580	470	430	720	610	470	390	470	680
2,920	1,370	1,750	1,960	2,380	1,990	1,610	1,400	2,320	1,920	1,510	1,210	1,490	1,880
41,980	26,350	33,670	36,410	41,470	34,850	29,740	27,140	50,970	46,330	39,490	34,210	47,150	80,470
37,280	23,630	30,150	32,810	37,280	31,310	26,770	24,420	46,030	41,780	35,760	31,070	42,750	73,300
2,120	1,210	1,830	2,100	2,630	2,020	1,660	1,500	2,390	2,120	1,790	1,270	1,770	2,240
8,070	4,300	5,940	6,250	7,480	6,310	5,170	4,480	7,850	7,330	5,660	4,350	6,500	7,840
3,100	2,050	2,860	2,880	3,540	3,190	2,580	2,240	4,030	4,000	3,050	2,380	3,640	4,730
1,180	650	820	810	990	800	610	510	880	710	580	430	630	900
4,460	2,650	3,930	4,370	5,850	4,130	3,150	2,780	4,620	4,140	3,090	2,350	3,170	4,180
45,510	28,760	37,590	40,050	48,360	38,950	32,260	29,450	54,430	50,470	42,700	35,410	49,960	74,090
30,600	20,490	27,720	29,740	36,380	29,350	24,150	21,760	40,280	37,010	31,010	25,280	34,160	47,470
3,760	1,670	2,140	2,510	2,880	1,820	1,520	1,250	2,270	1,890	1,630	2,340	2,100	2,260
3,620	2,060	3,110	3,230	4,290	2,990	2,290	1,930	3,310	2,540	2,120	1,580	2,240	3,110
1,680	970	1,160	1,270	1,450	1,050	850	640	1,240	1,050	910	720	1,320	2,850
1,840	800	1,090	1,310	1,610	1,490	1,300	1,150	2,140	1,700	1,270	1,000	1,300	1,930
2,630	1,470	1,580	1,720	1,850	1,380	1,150	960	1,730	1,480	1,250	1,100	1,920	7,700
1,570	950	1,050	990	1,090	900	800	650	1,160	1,020	940	860	1,580	7,250
4,340	1,740	1,970	2,300	2,380	1,770	1,500	1,270	2,110	1,840	1,470	1,210	1,610	2,160
990	520	590	640	640	470	430	360	500	480	460	420	620	1,320
4,130	2,420	3,060	3,730	4,420	3,430	2,960	2,500	4,540	3,870	3,320	2,720	3,730	5,140
1,430	940	1,200	1,450	1,650	1,340	1,230	1,010	2,010	1,740	1,470	1,250	1,820	2,780
142,710	84,510	111,040	119,850	143,290	115,130	95,590	85,550	155,360	140,160	117,000	97,830	135,230	210,670
1,780	1,020	1,400	1,380	1,700	1,390	1,060	1,000	1,680	1,420	1,160	1,100	1,970	2,560
1,470	860	1,180	1,130	1,450	1,200	910	860	1,440	1,210	1,010	970	1,800	2,310
2,610	1,290	1,620	1,620	1,780	1,410	1,180	920	1,570	1,480	1,480	1,550	2,570	3,110
12,130	8,660	12,900	14,110	18,030	15,400	13,210	11,900	21,050	19,230	18,020	14,360	19,630	27,740
9,740	7,100	10,610	11,670	14,940	12,720	10,900	9,790	17,450	16,050	15,060	11,950	16,320	23,040
4,370	2,110	2,970	3,030	3,380	2,590	2,080	1,770	2,810	2,440	2,290	2,340	3,960	4,150
390	160	170	180	180	110	100	70	140	90	80	100	90	150
8,780	4,980	7,360	8,310	10,440	8,880	7,140	6,120	10,790	9,850	8,590	7,270	11,030	14,440
3,330	2,030	2,720	2,920	3,750	3,110	2,570	2,340	4,180	3,960	3,470	3,100	4,890	6,930
2,890	1,750	2,460	2,790	3,540	2,720	2,120	1,830	3,110	2,690	2,410	1,930	2,640	3,250
5,430	3,820	5,560	6,530	8,210	6,950	5,710	5,010	8,280	6,930	5,820	4,660	6,060	8,120
4,070	2,950	4,380	5,270	6,550	5,500	4,500	3,910	6,540	5,440	4,620	3,630	4,800	6,710
2,240	1,540	1,980	2,300	2,680	2,250	1,720	1,460	2,450	1,990	1,850	1,620	2,320	2,640
4,460	2,610	3,690	3,910	4,840	4,080	3,290	2,860	5,120	4,270	3,690	3,710	5,390	7,550
3,700	2,030	2,700	3,090	3,730	3,130	2,610	2,220	3,720	3,290	2,860	2,400	3,830	4,920
4,940	2,490	3,590	3,780	4,730	3,910	3,280	2,900	5,180	4,700	4,510	3,980	6,070	6,960
2,870	1,830	2,310	2,460	2,850	2,380	1,950	1,640	3,030	2,780	2,360	1,840	3,280	4,490
320	190	180	150	190	190	160	110	270	220	200	250	370	510
3,940	2,190	3,270	3,670	4,580	3,750	2,950	2,540	4,380	3,750	3,300	3,000	3,950	4,310
2,830	1,570	2,330	2,730	3,440	2,820	2,230	1,940	3,390	2,960	2,610	2,380	3,140	3,310
4,820	2,790	3,950	3,670	4,400	3,690	2,910	2,620	4,500	4,010	3,950	3,750	6,860	8,980
4,090	2,440	3,520	3,220	3,960	3,300	2,610	2,360	4,050	3,670	3,600	3,260	5,880	7,940
75,000	46,570	68,060	71,930	84,210	69,380	58,420	52,100	94,280	87,420	76,910	62,890	91,170	142,560
8,300	5,020	7,050	7,590	9,510	7,690	6,440	5,960	10,910	10,070	8,760	7,310	9,910	12,610
4,290	2,510	3,200	3,240	3,830	3,370	2,850	2,580	4,920	4,930	4,670	3,930	5,730	8,200
3,990	2,570	3,240	3,490	4,060	3,340	2,880	2,650	5,050	4,810	4,320	3,940	6,210	10,390
1,800	1,120	2,250	2,320	3,010	2,440	1,950	1,750	3,180	3,040	2,790	2,180	3,110	3,550
4,860	3,300	4,670	4,830	5,500	4,730	4,060	3,610	6,910	6,810	6,150	5,160	7,810	14,800
2,400	1,220	1,590	1,660	1,800	1,700	1,390	1,360	2,420	2,480	2,370	2,100	3,330	4,270
820	520	670	670	760	610	630	550	1,100	1,060	1,020	930	1,400	2,180
8,180	4,500	5,380	5,480	6,200	5,190	4,720	4,330	7,980	7,690	6,970	5,580	8,270	11,950
12,400	7,190	10,420	11,260	13,510	11,810	9,660	8,280	14,750	13,510	11,960	9,950	15,280	18,570
25,260	16,760	26,910	28,480	32,100	25,310	21,100	18,740	32,770	28,980	24,300	18,830	25,650	44,130

Vous trouverez une explication de ce tableau et de tous les postes qui le composent à la page 307.

Geographic table 1 (concluded)

All Returns by Counties or Census Divisions,
and Selected Localities

1992 taxation year (all money figures in thousands of dollars)

	All returns <i>Toutes les déclarations</i>			Taxable returns <i>Déclarations imposables</i>			
	Number of returns <i>Nombre de déclarations</i>	Wages, salaries, & empl. comm. <i>Sal., traitements et comm. d'emploi</i>	Total income assessed <i>Revenu total établi</i>	Number of returns <i>Nombre de déclarations</i>	Wages, salaries, & empl. comm. <i>Sal., traitements et comm. d'emploi</i>	Total income assessed <i>Revenu total établi</i>	Total tax payable <i>Impôt total à payer</i>
		\$	\$		\$	\$	\$
West Vancouver	28,510	710,743	1,363,661	22,390	699,206	1,322,732	339,359
White Rock	20,820	348,557	647,515	15,740	342,659	604,128	122,840
Kitimat-Stikine R.D./D.R.	25,150	515,127	677,167	17,130	505,349	630,844	131,067
Kootenay Boundary R.D./D.R.	21,900	355,623	554,710	15,340	347,428	509,285	97,796
Trail and/et Rossland	10,140	174,357	278,473	7,470	170,957	259,646	51,128
Mount Waddington R.D./D.R.	8,850	194,295	251,035	6,250	188,999	234,204	42,694
Nanaimo R.D./D.R.	75,410	1,071,988	1,901,356	53,340	1,044,099	1,736,953	321,967
Nanaimo	48,100	751,018	1,234,403	33,900	732,020	1,128,675	214,362
North Okanagan R.D./D.R.	47,040	648,890	1,116,860	31,840	628,320	1,005,052	182,664
Vernon	33,670	487,983	842,866	23,590	474,025	768,198	142,931
Okanagan-Similkameen R.D./D.R.	52,150	609,475	1,187,750	35,750	590,915	1,058,819	182,857
Penticton	24,460	308,945	581,777	17,030	299,964	521,927	92,510
Peace River-Liard R.D./D.R.	33,530	632,355	849,824	22,560	613,601	778,234	142,272
Dawson Creek	10,070	168,673	236,888	6,620	162,985	212,516	37,771
Powell River R.D./D.R.	13,030	216,484	331,678	9,200	211,976	307,016	59,279
Skene-Queen Charlotte R.D./D.R.	14,700	281,904	381,333	10,420	275,787	354,373	68,755
Prince Rupert	10,760	211,526	286,786	7,920	207,180	268,288	53,613
Squamish-Lillooet R.D./D.R.	16,630	305,035	416,140	11,990	297,274	388,714	75,448
Stikine Region	700	11,511	15,515	420	10,991	13,905	2,374
Sunshine Coast R.D./D.R.	15,330	227,046	395,887	11,150	221,796	365,655	70,183
Thompson-Nicola R.D./D.R.	74,920	1,239,661	1,853,776	51,550	1,207,114	1,697,486	326,089
Kamloops	51,630	914,051	1,344,455	37,010	891,974	1,244,999	242,748
Total, British Columbia, Colombie Britannique	2,384,550	41,518,647	64,546,459	1,723,680	40,568,917	60,026,224	11,918,343
Yukon	19,490	453,926	573,201	14,520	442,650	542,917	91,545
Whitehorse	14,210	350,068	441,088	11,070	342,392	420,344	71,337
Total, Yukon	19,490	453,926	573,201	14,520	442,650	542,917	91,545
Baffin Region	5,810	142,433	166,153	3,500	137,811	152,854	28,811
Fort Smith Region	17,640	520,907	607,291	13,260	511,038	581,646	112,267
Yellowknife	10,580	373,435	424,597	8,810	368,852	414,675	83,515
Inuvik Region	4,640	107,139	128,731	2,920	103,231	118,481	21,130
Keewatin Region	2,840	55,883	67,717	1,570	53,315	59,901	10,468
Kitikmeot Region	2,240	44,925	53,539	1,100	42,968	47,076	8,560
Total, Northwest Territories Territoires du Nord-Ouest	33,170	871,494	1,023,659	22,360	848,571	960,177	181,285
Total, Inside Canada A l'intérieur du Canada	19,420,650	326,030,266	491,275,352	13,523,410	317,888,797	451,542,509	83,585,940
United States/ <i>États-Unis</i>	24,940	521,583	825,743	17,450	505,398	786,592	198,999
Outside Canada & USA <i>Hors du Canada et les États-Unis</i>	17,670	355,410	441,433	12,330	339,058	442,275	95,248
Total, Outside Canada Hors du Canada	42,600	876,993	1,267,176	29,780	844,456	1,228,867	294,247
Grand Total/Total Global	19,463,260	326,907,259	492,542,528	13,553,190	318,733,253	452,771,376	83,880,187

See page 306 for a description of this table and all data items.

Tableau géographique 1 (fin)
Toutes les déclarations par comtés ou divisions de recensement
et endroits choisis

Année d'imposition 1992 (en milliers de dollars)

Number of all returns by total income class
Nombre de déclarations par palier de revenu total (toutes les déclarations)

Under Moins de \$2,500	\$2,500 to-\$ \$5,000	\$5,000 to-\$ \$7,500	\$7,500 to-\$ \$10,000	\$10,000 to-\$ \$12,500	\$12,500 to-\$ \$15,000	\$15,000 to-\$ \$17,500	\$17,500 to-\$ \$20,000	\$20,000 to-\$ \$25,000	\$25,000 to-\$ \$30,000	\$30,000 to-\$ \$35,000	\$35,000 to-\$ \$40,000	\$40,000 to-\$ \$50,000	\$50,000 and over et plus
1,570	1,070	1,370	1,400	1,870	1,480	1,330	1,090	2,070	2,020	1,830	1,510	2,280	7,620
860	620	1,070	1,270	1,860	1,500	1,240	1,060	1,930	1,720	1,440	1,210	1,770	3,280
2,830	1,300	1,610	1,610	1,730	1,400	1,140	970	1,660	1,490	1,440	1,230	2,430	4,310
1,700	1,060	1,350	1,450	1,850	1,540	1,300	1,060	1,830	1,490	1,270	1,100	2,040	2,860
650	440	550	620	760	730	580	530	880	720	610	510	990	1,590
880	430	500	540	580	480	400	360	610	470	470	450	1,020	1,690
4,910	3,230	4,810	5,430	6,780	5,850	4,730	4,010	6,730	5,890	4,980	4,130	6,040	7,900
3,170	2,110	3,080	3,410	4,330	3,620	2,910	2,450	4,140	3,620	3,200	2,710	4,020	5,340
3,630	2,160	3,190	3,700	4,670	3,740	2,980	2,520	4,210	3,490	3,030	2,410	3,350	3,970
2,290	1,450	2,170	2,560	3,270	2,670	2,150	1,820	3,020	2,540	2,230	1,770	2,510	3,230
3,190	2,210	3,520	4,260	5,710	4,620	3,810	3,080	4,930	3,870	3,310	2,340	3,230	4,080
1,390	970	1,540	1,880	2,660	2,140	1,800	1,430	2,390	1,880	1,660	1,120	1,570	2,020
3,180	1,590	2,240	2,420	2,570	2,150	1,840	1,600	2,490	2,140	2,050	1,820	2,960	4,500
780	480	750	810	860	750	600	530	820	690	680	550	820	950
1,120	630	770	850	1,080	840	680	550	990	940	770	800	1,420	1,600
1,230	700	930	910	1,170	850	780	720	1,170	990	890	880	1,550	1,930
740	470	670	650	830	640	600	560	910	770	700	670	1,120	1,440
1,570	800	1,080	1,130	1,290	1,050	880	820	1,480	1,170	1,010	890	1,490	1,960
80	50	50	50	60	50	40	30	40	40	40	20	60	80
950	620	980	1,060	1,380	1,140	960	850	1,390	1,140	1,000	810	1,220	1,850
6,320	3,710	5,300	5,310	6,430	5,360	4,160	3,520	5,950	5,100	4,640	4,080	6,520	8,530
3,720	2,370	3,550	3,380	4,210	3,640	2,870	2,430	4,310	3,840	3,470	2,950	4,560	6,350
172,300	104,500	150,480	161,610	194,760	161,250	133,590	117,180	205,840	184,780	164,370	137,710	204,500	291,690
1,600	850	1,010	1,100	1,090	1,030	940	870	1,550	1,360	1,240	1,210	2,070	3,560
890	550	680	740	770	750	690	660	1,150	1,050	980	970	1,590	2,750
1,600	850	1,010	1,100	1,090	1,030	940	870	1,550	1,360	1,240	1,210	2,070	3,560
860	440	350	360	360	270	240	240	330	290	230	180	390	1,290
1,380	920	840	900	940	800	710	590	1,090	1,060	940	930	1,840	4,710
570	400	400	400	380	410	380	310	650	640	620	650	1,270	3,500
540	350	310	330	300	260	210	180	280	240	190	180	330	930
430	240	210	200	200	170	140	100	160	120	120	90	180	480
440	200	160	180	170	110	70	60	110	90	60	80	130	390
3,640	2,140	1,870	1,980	1,970	1,610	1,370	1,170	1,970	1,790	1,540	1,470	2,860	7,800
546,000	927,170	1,297,320	1,471,590	1,628,260	1,301,370	1,075,530	960,840	1,747,650	1,555,660	1,281,360	1,061,620	1,487,310	2,078,960
5,340	1,680	1,650	1,340	1,320	1,110	960	840	1,510	1,300	1,100	970	1,540	4,280
3,670	1,090	1,140	940	870	660	590	540	1,000	960	1,090	1,470	1,240	2,420
9,020	2,770	2,790	2,280	2,180	1,770	1,550	1,380	2,510	2,260	2,190	2,440	2,770	6,690
555,020	929,940	1,300,110	1,473,870	1,630,450	1,303,140	1,077,080	962,230	1,750,160	1,557,920	1,283,550	1,064,070	1,490,080	2,085,650

Vous trouverez une explication de ce tableau et de tous les postes qui le composent à la page 307.

Geographic Table 2

Additional Localities with 7,000 or more Taxfilers Not Tabulated Elsewhere

1992 taxation year

Localities in alphabetical order by province and territory <i>Localités en ordre alphabétique par province et territoire</i>	All returns <i>Toutes les déclarations</i>			Taxable returns <i>Déclarations imposables</i>			
	Number	Average income	Total income assessed	Number	Average income	Total income assessed	Total net tax payable
	<i>Nombre</i>	<i>Revenu moyen \$</i>	<i>Revenu total établi (\$000)</i>	<i>Nombre</i>	<i>Revenu moyen \$</i>	<i>Revenu total établi (\$000)</i>	<i>Impôt total net à payer (\$000)</i>
Mount Pearl	15,980	23,916	382,108	11,730	30,353	356,015	71,992
Total, Newfoundland							
Terre-Neuve	386,350	18,881	7,294,617	238,210	26,724	6,366,039	1,163,809
Summerside	8,170	20,036	163,696	5,480	26,138	143,107	24,722
Total, Prince Edward Island							
Île-du-Prince-Édouard	90,480	20,315	1,838,165	62,620	26,114	1,635,244	284,132
Bedford	10,250	32,142	329,524	7,970	39,742	316,701	71,567
Bridgewater	11,840	20,989	248,428	7,600	29,084	221,129	42,025
Cape Breton Subd.B	9,480	20,363	193,001	5,950	28,493	169,559	31,384
East Hants	15,960	20,844	332,562	10,560	28,637	302,351	55,793
Glace Bay	13,580	18,218	247,420	7,580	26,928	204,145	35,683
Halifax, Subd.E	9,040	22,596	204,242	6,320	29,814	188,394	36,101
Halifax, Subd.D	18,240	25,500	465,103	13,800	31,959	441,128	88,083
Kentville	8,480	21,807	184,965	5,670	29,447	166,934	32,637
Kings, Subd.A	10,670	20,017	213,544	6,820	27,895	190,356	34,160
Total, Nova Scotia							
Nouvelle-Écosse	628,120	21,964	13,796,025	414,630	29,903	12,398,976	2,386,616
Grand Falls (Grand-Sault)	8,620	17,442	150,335	5,240	24,321	127,468	21,004
Newcastle	7,460	21,506	160,395	4,670	30,584	142,951	28,829
Oromocto	8,630	22,560	194,757	6,300	29,277	184,299	33,807
Riverview	10,940	25,917	283,475	7,990	33,332	266,459	54,705
Woodstock	7,430	19,060	141,614	4,570	26,939	123,033	20,866
Total, New Brunswick							
Nouveau-Brunswick	514,520	20,647	10,623,152	332,710	28,338	9,428,366	1,756,480
Alma	17,650	22,655	399,946	11,880	30,730	365,042	44,687
Amos	9,850	23,224	228,642	6,750	30,848	208,071	25,398
Aylmer	21,470	29,506	633,489	16,520	36,602	604,737	84,110
Baie-Comeau	17,880	28,792	514,781	13,520	36,252	489,952	67,877
Beaconsfield	12,520	44,117	552,210	9,670	55,519	536,649	91,414
Bécancour	8,020	21,972	176,285	5,270	30,046	158,462	18,944
Beloeil	13,230	26,002	344,106	9,810	33,101	324,557	41,830
Blainville Terrebonne	17,590	24,474	430,452	13,230	30,719	406,292	51,029
Boisbriand	14,980	25,427	380,968	11,290	31,903	360,247	46,390
Boucherville	24,550	33,271	816,669	19,490	40,420	787,908	113,614
Buckingham	9,600	23,777	228,137	6,660	31,308	208,384	25,948
Cap-Rouge	9,450	37,899	358,297	7,640	45,730	349,147	52,674
Côte-Saint-Luc	17,600	32,758	576,476	13,070	41,787	546,193	76,678
Cowansville	8,310	21,648	179,985	5,640	28,457	160,525	19,027
Deux-Montagnes	9,160	24,165	221,323	6,580	31,212	205,341	25,710
Fleurimont	9,290	24,077	223,656	6,950	30,211	209,939	25,408
Gaspé	11,230	20,183	226,616	6,740	28,573	192,580	18,854
Greenfield Park	12,090	23,726	286,755	8,630	30,780	265,660	33,223
Iberville	10,640	21,729	231,131	7,300	28,508	208,020	24,051
Île Bizard	7,560	32,351	244,412	6,000	39,305	235,833	34,254
Kirkland	11,120	37,436	416,181	8,570	47,030	402,957	63,876
L'Assomption	7,650	23,243	177,737	5,460	30,073	164,227	19,936
La Baie	13,700	22,669	310,582	9,050	31,461	284,721	35,204
La Prairie	11,230	25,985	291,734	8,290	32,997	273,615	36,028
La Tuque	9,080	22,869	207,583	6,060	31,092	188,449	24,023
Lachenaie	10,810	26,770	289,467	8,350	33,199	277,080	36,475
L'Ancienne Lorette	12,070	25,793	311,240	9,050	32,471	293,866	37,288
Le Gardeur	9,980	25,067	250,195	7,750	30,827	238,815	30,073
Loretteville	10,480	23,381	244,960	7,340	30,673	225,112	27,571
Mascouche	17,660	22,951	405,296	12,690	29,837	378,628	46,537
Matane	9,940	20,753	206,308	6,360	28,372	180,443	21,445
Mirabel	13,940	22,201	309,546	10,030	28,474	285,561	33,674
Mont-Laurier	8,530	19,408	165,452	5,420	26,811	145,207	16,121
Mont-Royal	11,680	50,136	585,633	8,970	63,686	571,392	99,077
Mont-Saint-Hilaire	8,520	30,299	258,148	6,380	38,317	244,538	34,204
Outremont	13,060	41,036	535,928	9,750	53,207	518,713	85,338
Roberval	7,870	21,057	165,740	5,160	28,600	147,635	17,603
Rock Forest	10,220	24,189	247,165	7,640	30,386	232,180	28,574
Rosemère	7,650	31,452	240,545	5,840	39,391	230,120	32,267
Rouyn-Noranda	19,400	24,291	471,350	13,230	32,289	427,185	55,019
Saint-Augustin-de-Desmaures de Québec	10,490	31,007	325,297	8,120	38,422	311,835	43,185
Saint-Bruno Lac St-Jean est	15,980	31,392	501,702	12,140	39,560	480,299	69,425
Saint-Lambert Chambly	16,920	36,090	610,608	13,300	44,189	587,758	88,405

Note: Additional selected localities of 7,000 or more taxfilers are indicated above which we did not tabulate in Geographic Table 1. We took these localities from our master file and did not use a sample. Similar data on certain other localities are available on request, but these do not include localities within the boundaries of cities indicated in Table 1.

Autres localités non comprises dans les autres tableaux ayant 7 000 ou plus de déclarants

Année d'imposition 1992

Localities in alphabetical order by province and territory	All returns			Taxable returns			
	Toutes les déclarations			Déclarations imposables			
	Number	Average income	Total income assessed	Number	Average income	Total income assessed	Total net tax payable
Localités en ordre alphabétique par province et territoire	Nombre	Revenu moyen \$	Revenu total établi (\$000)	Nombre	Revenu moyen \$	Revenu total établi (\$000)	Impôt total net à payer (\$000)
Saint-Luc Île Ste-Thérèse	10,970	25,416	278,785	8,330	31,708	263,966	33,166
Sainte-Julie Verchères	14,520	29,309	425,574	11,600	35,449	411,070	56,078
Sainte-Thérèse Terrebonne	15,920	24,414	388,602	11,250	31,772	357,525	46,043
Shawinigan-Sud	8,160	22,944	187,249	5,660	30,083	170,151	20,490
Sillery	8,740	40,437	353,417	6,390	52,338	334,390	54,255
St-Constant	13,270	25,588	339,496	10,240	31,614	323,568	41,262
St-Jean-Chrysostome Levis	9,010	27,157	244,683	7,240	32,692	236,594	29,949
Tracy Richelieu	9,230	24,552	226,563	6,360	32,883	209,269	26,611
Trois-Rivières-ouest	12,880	26,238	338,029	9,400	33,860	318,350	42,092
Val-Bélair	12,200	21,844	266,558	8,840	28,180	249,059	29,255
Val-d'Or	17,270	23,431	404,656	11,610	31,521	365,991	46,785
Varennes	10,730	29,615	317,707	8,660	35,450	306,855	41,741
Westmount	12,010	62,646	752,311	9,350	77,894	728,157	127,676
Total, Québec/ Québec	4,897,670	23,148	113,372,470	3,331,370	30,939	103,069,829	12,945,171
Alliston	7,480	28,143	210,513	5,690	34,958	198,944	41,570
Amherstburg	11,460	28,921	331,463	8,320	37,137	308,791	64,942
Ancaster	14,950	38,277	572,360	11,710	47,357	554,648	131,017
Arnprior	7,950	25,129	199,653	5,680	32,127	182,481	35,067
Aurora	20,380	38,178	777,995	16,220	46,133	748,368	182,264
Aylmer	8,790	22,323	196,223	6,000	29,314	176,002	31,708
Bracebridge	9,500	23,851	226,679	6,440	31,945	205,850	39,430
Bradford	11,070	27,289	302,168	8,470	33,793	286,156	59,713
Brook	8,430	23,930	201,822	5,750	31,834	183,043	35,013
Caledon	24,300	34,065	827,775	18,690	42,428	793,057	182,920
Carleton Place	8,540	25,931	221,400	6,300	32,678	205,838	40,502
Cobourg	14,920	26,978	402,409	11,070	33,735	373,345	74,316
Collingwood	12,040	24,188	291,269	8,170	31,765	259,619	49,317
Cumberland	7,680	31,272	240,262	5,970	38,251	228,285	48,170
Delhi	9,520	23,394	222,589	6,890	29,315	201,831	36,165
Dryden	8,320	27,266	226,740	6,200	34,086	211,400	42,548
Dundas	18,320	32,677	598,513	14,080	40,341	567,838	124,127
Dunnville	8,910	22,095	196,959	5,840	29,896	174,475	31,503
East Gwillimbury	11,340	31,324	355,059	8,670	39,138	339,324	75,061
Elliot Lake	8,970	25,762	231,110	6,080	33,878	206,009	38,550
Essex	10,370	25,461	264,003	7,720	32,236	248,731	47,901
Essex	7,220	26,419	190,612	5,210	33,670	175,319	34,600
Fergus	7,900	26,444	209,016	5,950	32,927	195,849	38,039
Flamboro	14,420	31,331	451,706	10,970	39,185	429,860	92,948
Fort Erie	18,880	22,980	433,904	12,740	30,049	382,674	67,891
Fort Frances	7,860	26,372	207,341	5,370	35,192	188,947	37,295
Goderich	8,230	25,695	211,338	5,900	32,871	194,040	35,818
Grimsey	12,970	29,534	382,906	9,800	36,909	361,820	75,562
Haldimand	17,400	24,916	433,562	11,990	33,230	398,565	77,619
Hawkesbury	9,040	21,778	196,851	5,610	30,024	168,312	31,771
Huntsville	12,130	22,056	267,447	8,090	29,638	239,621	42,678
Ingersoll	8,670	25,258	218,864	6,220	32,211	200,451	38,530
Innisfil	10,910	24,323	265,368	7,940	30,874	245,106	46,530
Kapuskasing	7,480	25,776	192,909	5,150	34,134	175,825	34,743
Kenora	10,740	26,828	288,109	7,890	33,942	267,901	53,114
Kincardine	7,570	29,332	221,952	5,290	39,306	208,045	44,888
King	12,160	39,837	484,222	9,420	49,523	466,608	116,686
Kingsville	8,200	26,842	220,158	5,800	34,873	202,227	40,789
Kirkland Lake	8,340	23,436	195,551	5,250	32,203	169,162	33,724
Leamington	14,730	23,689	348,945	10,330	30,649	316,573	59,232
Lincoln	11,670	27,122	316,489	8,290	35,413	293,680	57,884
Lindsay	16,690	23,690	395,485	11,540	30,718	354,611	65,782
Midland	12,040	23,442	282,244	8,240	30,753	253,255	47,229
Milton	22,420	32,885	737,282	17,400	40,533	705,238	159,598
Napanee	9,490	23,357	221,732	6,370	31,016	197,605	36,563
Niagara-On-The-Lake	9,450	28,062	265,158	6,720	36,603	245,935	49,631
Nickel Centre	9,250	25,152	232,627	6,630	32,153	213,273	41,561
Orangeville	18,330	28,738	526,760	13,790	36,100	497,717	105,823
Osgoode	8,210	30,711	252,140	6,410	37,587	240,896	50,948
Paris	7,620	24,930	189,969	5,540	31,420	173,907	32,773
Parry Sound	9,000	22,266	200,327	5,970	29,684	177,184	32,017
Pelham	9,860	32,217	317,755	7,340	40,954	300,727	65,592
Penetanguishene	8,560	23,477	201,008	5,890	30,777	181,155	34,529
Perth	9,660	24,486	236,531	6,900	31,259	215,622	40,322
Petawawa	8,690	25,930	225,200	6,680	32,294	215,724	40,852
Pictou	7,820	22,237	173,937	5,060	29,909	151,338	26,983
Port Hope	9,810	25,977	254,781	7,190	32,695	234,946	45,704
Port Perry	11,980	28,200	337,947	8,800	36,113	317,648	66,713
Rayside-Balfour	11,120	26,128	290,617	7,720	34,332	265,177	53,769

Note : Vous trouverez ci-dessus toutes les localités ayant 7 000 déclarants ou plus qui ne sont pas comprises dans le tableau géographique 1. Elles ont été tirées de l'univers des déclarations plutôt que de l'échantillon. On peut obtenir, sur demande, des données semblables concernant certaines autres localités, mais elles ne comprennent pas les localités à l'intérieur des limites des villes indiquées au tableau 1.

Geographic Table 2 (concluded- *fin*)

Additional Localities with 7,000 or more Taxfilers Not Tabulated Elsewhere

1992 taxation year

Localities in alphabetical order by province and territory <i>Localités en ordre alphabétique par province et territoire</i>	All returns <i>Toutes les déclarations</i>			Taxable returns <i>Déclarations imposables</i>			
	Number <i>Nombre</i>	Average income <i>Revenu moyen \$</i>	Total income assessed <i>Revenu total établi (\$000)</i>	Number <i>Nombre</i>	Average income <i>Revenu moyen \$</i>	Total income assessed <i>Revenu total établi (\$000)</i>	Total net tax payable <i>Impôt total net à payer (\$000)</i>
Renfrew	9,210	22,076	203,276	6,100	29,311	178,770	32,597
Simcoe	15,990	25,152	402,281	11,310	32,384	366,394	71,372
Smiths Falls	11,560	24,068	278,100	8,090	31,164	252,025	46,983
Strathroy	9,730	23,716	230,778	7,010	29,976	210,044	37,581
Tecumseh	10,890	34,588	376,664	8,410	42,755	359,359	81,803
Tillsonburg	11,590	24,539	284,413	8,230	31,283	257,494	48,504
Trenton	19,230	24,792	476,649	13,740	31,780	436,504	81,832
Uxbridge	9,520	33,328	317,151	7,180	42,205	303,116	66,621
Valley East	14,840	26,587	394,637	10,810	33,935	366,941	74,153
Wallaceburg	10,720	22,922	245,748	7,080	30,923	218,907	40,980
Whitchurch-Stouffville	11,230	33,546	376,593	8,540	42,539	363,239	85,098
Wilmot	9,340	27,956	260,972	7,050	34,646	244,081	46,405
Woolwich	10,830	28,769	311,453	8,090	36,127	292,163	58,845
Total, Ontario	7,275,210	27,596	200,764,244	5,174,780	35,921	185,884,295	38,987,160
Dauphin	7,730	19,892	153,829	4,710	27,926	131,588	22,785
Div. No. 22, Unorganized	8,830	6,478	57,189	1,170	28,614	33,392	5,363
Selkirk	9,440	22,347	211,041	6,530	29,397	191,930	37,276
Steinbach	9,270	19,236	178,218	5,950	26,426	157,154	26,081
Thompson	9,350	30,327	283,494	6,920	38,864	268,821	60,421
Total, Manitoba	779,680	21,862	17,045,409	514,500	29,962	15,415,207	2,989,678
Estevan	8,310	26,675	221,720	6,090	34,299	208,986	45,621
Total, Saskatchewan	657,500	21,686	14,258,337	440,670	29,323	12,921,431	2,499,589
Airdrie	9,150	27,642	252,867	7,070	34,111	241,168	47,128
Brooks	7,490	25,036	187,468	5,450	32,008	174,317	32,829
Camrose	10,900	23,213	253,044	7,620	30,113	229,521	40,001
Edson	7,040	25,400	178,689	4,870	33,934	165,123	32,545
Fort Saskatchewan	9,970	29,522	294,423	7,730	36,432	281,725	57,341
Leduc	11,020	26,471	291,713	8,230	33,265	273,768	52,348
Lloydminster (part)	8,180	26,950	220,313	6,030	34,219	206,275	40,657
Rocky Mountain House	8,030	22,665	182,068	5,130	31,962	164,090	30,803
Spruce Grove	12,870	27,149	349,329	9,750	34,036	331,816	64,688
Stony Plain	9,270	25,159	233,174	6,720	32,413	217,883	40,892
Strathcona	38,970	31,783	1,238,424	30,880	38,701	1,195,017	252,327
Wetaskiwin	10,260	19,801	203,095	6,190	29,143	180,250	31,759
Total, Alberta	1,753,910	26,307	46,139,613	1,253,370	34,223	42,893,805	8,382,131
Aldergrove	14,220	26,505	376,772	10,320	33,939	350,149	67,138
Campbell River	21,500	27,271	586,195	15,550	35,087	545,527	110,858
Castlegar	7,410	26,162	193,832	5,270	34,056	179,543	34,967
Central Saanich	8,810	27,745	244,458	6,750	34,313	231,508	44,699
Comox	8,910	27,658	246,352	6,750	34,360	231,794	43,981
Courtenay	15,840	24,972	395,588	11,370	31,862	362,212	66,771
Cranbrook	15,610	25,811	402,879	10,970	33,786	370,503	70,964
Duncan	18,450	24,536	452,714	12,680	32,550	412,571	77,519
Fort St. John	11,620	26,454	307,284	8,220	34,731	285,452	53,975
Ladysmith	7,780	24,076	187,193	5,310	32,050	170,218	31,690
Matsqui	22,720	23,425	532,242	15,660	30,582	479,006	84,042
Mission	18,790	24,359	457,701	12,850	32,482	417,387	78,915
Nelson	10,350	25,307	261,902	7,440	32,322	240,602	43,886
Parksville	9,480	23,300	220,767	6,670	29,772	198,431	33,454
Powell River	11,860	26,008	308,356	8,500	33,742	286,876	55,725
Quesnel	15,030	24,494	368,071	10,060	33,450	336,645	67,523
Salmon Arm	10,370	23,665	245,430	6,940	31,647	219,601	39,662
Sidney	14,700	29,401	432,077	11,550	35,424	408,972	78,807
Terrace	12,360	27,195	336,105	9,020	34,925	314,887	63,390
Trail	7,570	27,102	205,269	5,570	34,199	190,455	36,955
Williams Lake	12,760	25,922	330,631	9,210	33,758	310,877	61,333
Total, British Columbia Columbia-Britannique	2,384,550	27,069	64,546,459	1,723,680	34,824	60,026,224	11,918,343
Total, Yukon	19,490	29,413	573,201	14,520	37,388	542,917	91,545
Total, Northwest Territories Territoires du Nord-Ouest	33,170	30,858	1,023,659	22,360	42,946	960,177	181,285
Total, Canada	19,420,650	25,297	491,275,352	13,523,410	33,390	451,542,509	83,585,940

Note: Additional selected localities of 7,000 or more taxfilers are indicated above which we did not tabulate in Geographic Table 1. We took these localities from our master file and did not use a sample. Similar data on certain other localities are available on request, but these do not include localities within the boundaries of cities indicated in Table 1.

Part V

**Historical Tables
and Graphs**

Partie V

*Tableaux et graphiques
historiques*

Part V - Historical Tables

Description of Tables in Part V

In this part we present tables of data taken from previous editions of *Taxation Statistics*. Historical Tables 1, 2, and 4 cover the 1955 to 1992 taxation years. Historical Table 3 covers the 1963 to 1992 taxation years, and Historical Table 5 covers 1950 to 1993. You will also find graphs that summarize the information.

Table 1 - Yearly Record of Returns Filed

This table summarizes the following items for taxable returns:

- number of returns;
- total income;
- total exemptions and deductions;
- total non-refundable tax credits (introduced in 1988);
- taxable income assessed; and
- total tax payable.

This table indicates the number of non-taxable returns and all returns, as well as the total income assessed for all returns. Please see the "Description of items" section on pages 236 to 260 for more details on income, deductions, non-refundable tax credits, and tax items.

Data in Historical Tables 1 and 5 are in constant dollars to eliminate the effect of inflation. The base year is 1986.

Table 2 - Yearly Distribution of Taxable Returns by Total Income Class

This table summarizes data of taxable returns by income class up to the "\$100,000 and over" category. Please see the "Income classification" section on page 42 for an explanation of income ranges.

Table 3 - Yearly Distribution of Taxable Returns by Age and Sex

This table summarizes data on the distribution of taxable returns by sex for 12 age groups. The "Age and sex classification" section on page 46 gives more details on these classification variables.

Table 4 - Yearly Distribution of Taxable Returns by Province

This table summarizes data on the distribution of taxable returns by province of residence. The "Geographic classification" section on page 48 describes how we assign geographic codes.

Table 5 - Statement of Annual Net Collections (1950-1992)

This table indicates the annual net collections that we made after paying refunds. We collect income tax from individuals and corporations under the authority of the 1948 *Income Tax Act*, which was revised for 1953 and later taxation years. Before the *Income Tax Act*, we collected taxes under the authority of the *Income War Tax Act* of 1917.

Collections from individuals and corporations include the Old Age Security tax the 1952 to 1976 fiscal years. For individuals starting in 1962, and for

Partie V - Tableaux et graphiques historiques

Description des tableaux de la partie V

Vous trouverez dans les tableaux historiques, des données tirées d'éditions antérieures de *Statistiques fiscales*. Les tableaux historiques 1, 2 et 4 couvrent les années d'imposition 1955 à 1992, le tableau 3 couvre les années d'imposition 1963 à 1992 et le tableau 5 couvre les années 1950 à 1993. Vous trouverez aussi des graphiques qui résument l'information.

Tableau 1 - Relevé annuel des déclarations soumises

Ce tableau présente les éléments suivants pour les déclarations imposables :

- le nombre de déclarations;
- le revenu total établi;
- le total des exemptions et des déductions;
- les crédits d'impôt non remboursables (introduits en 1988);
- le revenu imposable établi;
- le total de l'impôt à payer.

Le nombre de déclarations non imposables, le nombre total de déclarations et le revenu total établi correspondant sont aussi présentés. Pour obtenir des explications sur les postes ayant trait au revenu, aux déductions et aux crédits d'impôt non remboursables, reportez-vous à la section «Description des postes» aux pages 237 à 261.

Les données des tableaux historiques 1 et 5 sont indiquées en dollars constants afin d'éliminer les effets inflationnistes. L'année de base utilisée est 1986.

Tableau 2 - Répartition annuelle des déclarations imposables selon le revenu total

Ce tableau présente le nombre de déclarations imposables en fonction du palier de revenu total, jusqu'à un palier de revenu de 100 000 \$ et plus. Pour une explication des paliers de revenu, reportez-vous à la section «Classement selon le revenu», à la page 43.

Tableau 3 - Répartition annuelle des déclarations imposables selon l'âge et le sexe

Ce tableau résume les données sur la répartition des déclarations imposables selon l'âge et le sexe pour 12 groupes d'âge. Pour plus de précisions sur le classement de ces variables, reportez-vous à la section «Classement selon l'âge et le sexe», à la page 47.

Tableau 4 - Répartition annuelle des déclarations imposables selon la province ou le territoire

Ce tableau présente le nombre de déclarations imposables selon la province ou le territoire de résidence. Pour une description de la méthode de codage géographique, reportez-vous à la section «Classement géographique», à la page 49.

Tableau 5 - État des rentrées annuelles nettes (1950 à 1992)

Ce tableau indique le total des rentrées nettes perçues annuellement par Revenu Canada une fois les remboursements déduits. L'impôt sur le revenu des particuliers et des corporations est perçu en vertu de la *Loi de l'impôt sur le revenu* de 1948. Cette loi a été révisée pour les années d'imposition 1953 et suivantes. Au cours des années qui ont précédé l'entrée en vigueur de la *Loi de l'impôt sur le revenu*, l'impôt était perçu en vertu de la *Loi de l'impôt de guerre sur le revenu* de 1917.

Les impôts perçus des particuliers et des corporations comprennent l'impôt de sécurité de la vieillesse pour les années d'imposition 1952 à 1976, ainsi que

corporations starting in 1963 (by fiscal year), collections also contained income tax collected for any province or territory that requested it. In the collections from individuals, we included Canada Pension Plan contributions beginning in 1966 and Unemployment Insurance premiums starting in 1972.

The table indicates collections from individuals, corporations, non-residents, miscellaneous taxes, and the total net collections.

Individuals

The following briefly describes column headings for the portion of the table on individuals.

Federal income tax - This represents the federal portion of individual income taxes. The collections under this heading include amounts that employers deduct at source and send in, as well as direct payments of instalments. We levy an income tax on the taxable income of persons resident in Canada at any time during a taxation year and some types of Canadian income that non-residents receive.

Provincial income tax - Some provinces have agreed to having the federal government collect provincial income tax. This column shows the amount collected. Quebec is not included since it collects its own income tax from individuals.

For individuals, we listed the rates for the 1992 taxation year under the item description for "Net provincial tax" on page 254.

Canada Pension Plan contributions - We collect these contributions from employees, employers, and self-employed persons. Earnings in 1992 above \$3,200 and up to \$29,000 a year, were subject to a prorated contribution amount. Anyone earning over \$29,000 contributed the maximum amount of \$696.00.

Employees and employers each contributed 2.4% of employees' annual earnings. Self-employed persons contributed 4.8% of annual earnings. Self-employed persons who earned less than \$3,200 in a year were exempt from coverage.

Unemployment Insurance premiums - We collected these premiums from employees and employers. In 1992, employees paid 3.0 % of insurable earnings, while employers paid a premium rate of 1.4 times the insured person's premium. This rate may have been reduced if an approved sick leave plan was maintained.

l'impôt perçu pour le compte des provinces ayant signé un accord pour les exercices financiers 1962 et suivants, dans le cas des particuliers, et 1963 et suivants, dans le cas des corporations. Les impôts perçus des particuliers comprennent aussi les cotisations au Régime de pensions du Canada perçues pour les années financières 1966 et suivantes ainsi que les cotisations à l'assurance-chômage à compter de 1972.

Le tableau indique les impôts perçus des particuliers, des corporations et des non-résidents, les recettes fiscales diverses et le total des rentrées nettes.

Particuliers

Vous trouverez ci-dessous une brève description des postes figurant sous l'en-tête «Particuliers» :

Impôt fédéral sur le revenu - Il s'agit de la tranche fédérale de l'impôt sur le revenu des particuliers. Les recouvrements figurant à ce poste comprennent les montants retenus à la source et versés par les employeurs ainsi que les acomptes provisionnels. Un impôt est prélevé sur le revenu imposable des personnes qui résident au Canada à une date quelconque dans une année d'imposition, ainsi que sur certains genres de revenus de provenance canadienne que reçoivent des non-résidents.

Impôt provincial sur le revenu - Il s'agit de l'impôt provincial sur le revenu qui a été perçu pour le compte des provinces ayant signé des accords avec le gouvernement fédéral. La province de Québec n'est pas incluse puisqu'elle perçoit son propre impôt sur le revenu des particuliers.

Pour les particuliers, les taux d'imposition pour l'année 1991 sont indiqués à la description du poste «Impôt provincial net à payer», à la page 255.

Cotisations au Régime de pensions du Canada - Nous percevons ces cotisations des employés, des employeurs et des travailleurs indépendants. En 1992, les gains supérieurs à 3 200 \$ mais n'excédant pas 29 000 \$ par année étaient assujettis aux cotisations. Tout déclarant qui a gagné plus de 29 000 \$ a contribué le montant maximal de 696,00 \$.

Les employés et les employeurs ont chacun contribué 2,4 % des gains annuels des employés. Les travailleurs indépendants ont contribué 4,8 % de leurs gains annuels. Les travailleurs indépendants qui gagnent moins de 3 200 \$ dans une année ne cotisent pas au Régime pour cette année-là.

Cotisations à l'assurance-chômage - Nous avons perçu ces cotisations des employeurs et des employés. En 1992, les employés ont versé 3,0 % de leurs gains assurables et les employeurs ont versé des cotisations pour leurs employés, dont le taux est fixé à 1,4 fois celui des cotisations de l'employé. Ce taux peut être réduit si les employeurs offrent un régime approuvé de congés de maladie.

Old Age Security tax - This is the amount of tax collected under the *Old Age Security Act*. From January 1972, this amount also included any overpayment that had to be returned and credited to the Old Age Security fund.

Total net collections from individuals - This amount is the sum of the federal income tax, provincial income tax, Canada Pension Plan contributions, Unemployment Insurance premiums and Old Age Security tax collected from individuals.

Corporations

The following section briefly describes column headings for the portion of the table on corporations.

Federal income tax - This represents the federal portion of corporation income taxes.

Provincial income tax - These figures are for all territories and provinces except Quebec, Ontario, and Alberta which collect their own corporation income tax. The amounts are based on the advance (% of the gross amount) that the federal government, by agreement, collected and then transferred to the respective provinces and territories.

For corporations, the income tax rates for 1992 were 17% for Newfoundland, 15% for Prince Edward Island, 16% for Nova Scotia, 17% for New Brunswick, 16.25% for Quebec, 15.5% for Ontario, 17% for Manitoba, 17% for Saskatchewan, 15.5% for Alberta, 16% for British Columbia, 10% for the Yukon Territory and 12% for the Northwest Territories.

Old Age Security tax - This is the amount of tax we collected under the *Old Age Security Act*. From January 1972, this amount also included any overpayment that had to be paid back and credited to the Old Age Security fund. All benefits paid under this Act are from the Consolidated Revenue fund.

Total net collections from corporations - This amount is the sum of the federal income tax, provincial income tax, and the Old Age Security tax that we collected from corporations.

Non-resident tax - This is the amount of tax that we withheld on payments to non-residents for interest, dividends, rents, royalties, management fees, and certain other types of Canadian income.

Impôt de sécurité de la vieillesse - Il s'agit du montant d'impôt que nous percevons en vertu de la *Loi de l'impôt sur la sécurité de la vieillesse*. À partir de janvier 1972, ce montant comprenait également les paiements en trop que nous devons rembourser et créditer à la Caisse de sécurité de la vieillesse. Les prestations versées en vertu de cette loi sont payées sur le Fonds du revenu consolidé.

Total des rentrées nettes des particuliers - Ce montant est la somme de l'impôt fédéral, de l'impôt provincial, des cotisations au Régime de pensions du Canada, des cotisations à l'assurance-chômage et de l'impôt sur la sécurité de la vieillesse perçus des particuliers.

Corporations

Vous trouverez ci-dessous une brève description des postes figurant sous l'en-tête «Corporations» :

Impôt fédéral - Il s'agit de la tranche fédérale de l'impôt sur le revenu des corporations.

Impôt provincial - Il s'agit de l'avance (pourcentage du montant brut) transférée à la province ou territoire pour l'impôt provincial sur le revenu qui a été perçu pour le compte des provinces ayant signé des accords avec le gouvernement fédéral. Les provinces de Québec, de l'Ontario et de l'Alberta **ne sont pas incluses** puisqu'elles perçoivent leur propre impôt sur le revenu des corporations.

Les taux les plus élevés de l'impôt provincial sur le revenu des corporations pour l'année d'imposition 1992 étaient les suivants : 17 % du revenu imposable pour Terre-Neuve, 15 % pour l'Île-du-Prince-Édouard, 16 % pour la Nouvelle-Écosse, 17 % pour le Nouveau-Brunswick, 16,25 % pour le Québec, 15,5 % pour l'Ontario, 17 % pour le Manitoba, 17 % pour la Saskatchewan, 15,5 % pour l'Alberta, 16 % pour la Colombie-Britannique, 10 % pour le Territoire du Yukon et 12 % pour les Territoires du Nord-Ouest.

Impôt de sécurité de la vieillesse - Il s'agit du montant d'impôt que nous percevons en vertu de la *Loi de l'impôt sur la sécurité de la vieillesse*. À partir de janvier 1972, ce montant comprenait également les paiements en trop que nous devons rembourser et créditer à la Caisse de sécurité de la vieillesse. Les prestations versées en vertu de cette loi sont payées sur le Fonds du revenu consolidé.

Total des rentrées nettes des corporations - Ce montant est la somme de l'impôt fédéral, de l'impôt provincial et de l'impôt de la sécurité de la vieillesse perçus des corporations.

Impôt des non-résidents - Il s'agit de l'impôt qui est retenu sur les paiements faits aux non-résidents sous forme d'intérêts, de dividendes, de loyers, de redevances, d'honoraires de gestion ainsi que sur certains autres genres de revenus de provenance canadienne.

Miscellaneous tax revenue - Before the 1989 edition, this column included succession duties and estate tax, taxes levied on non-resident insurance companies, taxes levied on Trust Income Tax Returns and Information Returns and any other miscellaneous taxes.

Beginning in 1989, this column also included excess profits and special taxes collected under the *Excess Profits Tax Act* enacted during World War II. In previous editions, these taxes were tabulated separately. It also includes petroleum and gas revenue taxes collected under the *Petroleum and Gas Revenue Tax Act*.

Total net collections - This is the sum of total net collections from individuals, total net collections from corporations, non-resident tax, and miscellaneous tax revenue.

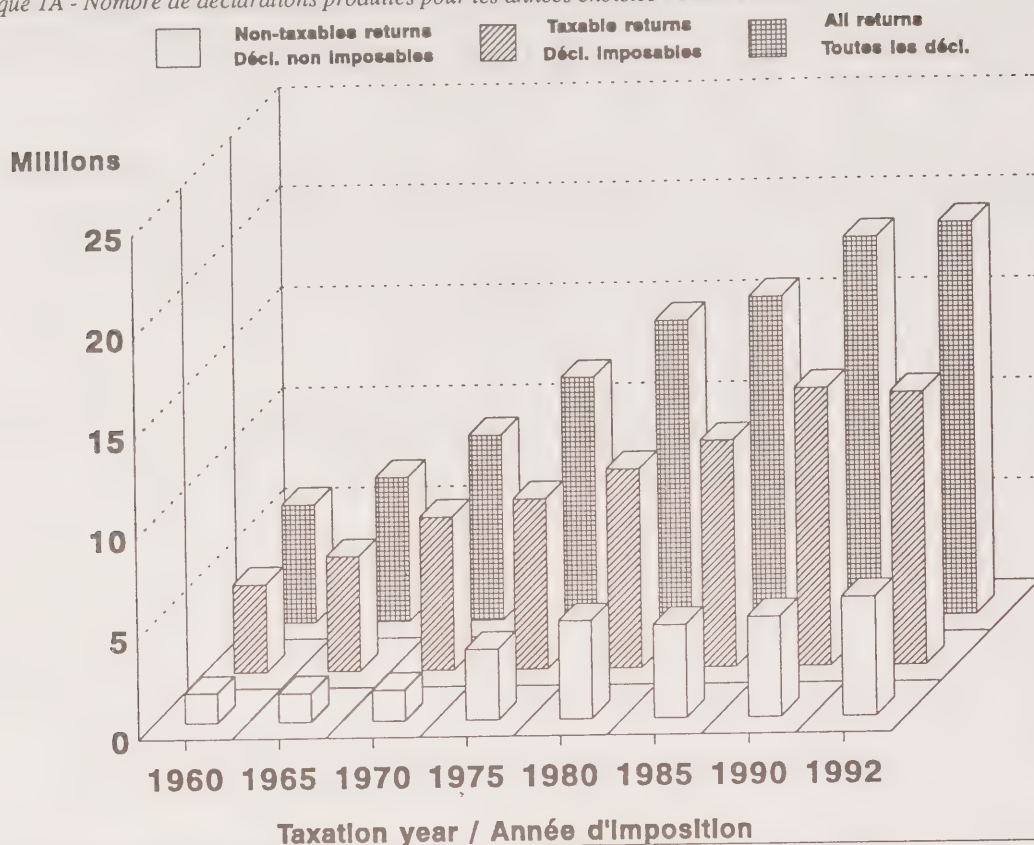
Rentrées fiscales diverses - Avant l'édition de 1989, cette colonne comprenait les droits successoraux et l'impôt sur les successions, l'impôt perçu sur les compagnies d'assurance non résidentes, l'impôt perçu sur les déclarations T3 se rapportant au revenu de fiducie, ainsi que toutes les autres rentrées fiscales diverses.

Depuis l'édition de 1989, cette colonne comprend aussi l'impôt sur les surplus de bénéfices et les impôts spéciaux perçus en vertu de la *Loi sur la taxation des surplus de bénéfices*, qui est entrée en vigueur durant la Deuxième Guerre mondiale. Dans les éditions antérieures, ces impôts étaient présentés séparément. On retrouve également les impôts sur les revenus pétroliers perçus en vertu de la *Loi de l'impôt sur les revenus pétroliers*.

Total des rentrées nettes - Ce montant comprend le total des rentrées nettes des particuliers, le total des rentrées nettes des corporations, l'impôt des non-résidents et les rentrées fiscales diverses.

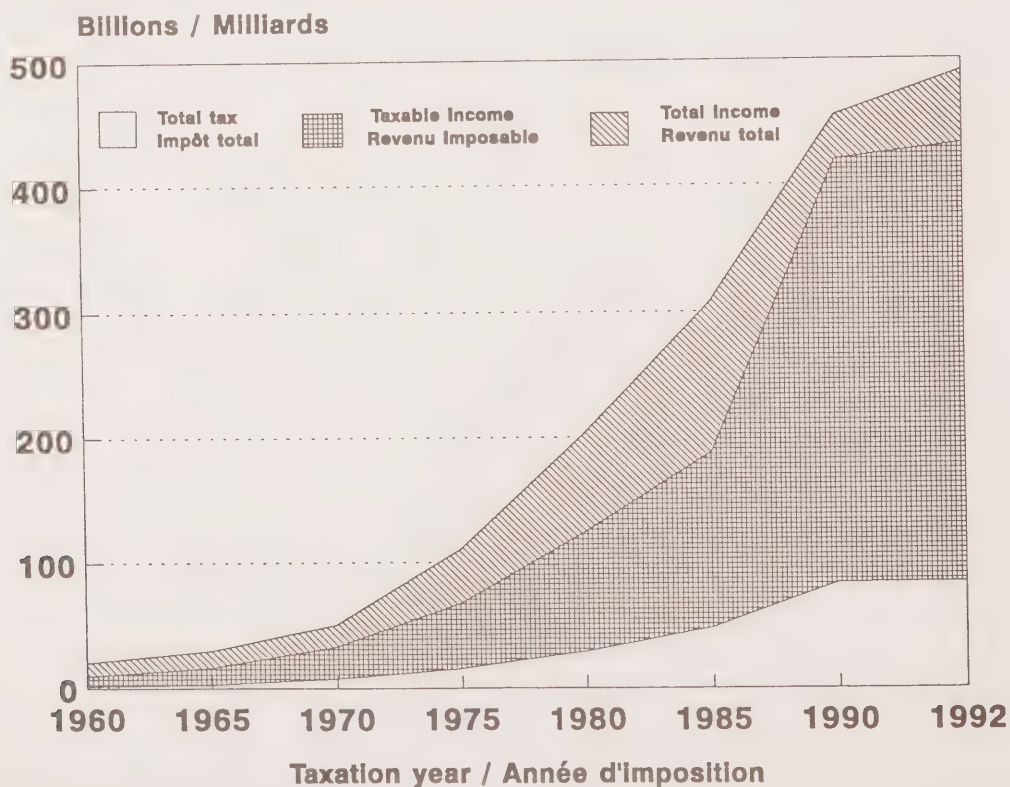
Historical Graph 1A - Number of Returns Filed for Selected Years - 1960 to 1992

Graphique historique 1A - Nombre de déclarations produites pour les années choisies - 1960 à 1992



Historical Graph 1B - Total Income, Taxable Income, and Total Tax Assessed for All Returns - 1960 to 1992

Graphique historique 1B - Revenu total, revenu imposable et impôt total établi pour toutes les déclarations - 1960 à 1992



We have not adjusted the data for annual inflation.

Nous n'avons pas ajusté les données pour tenir compte de l'inflation annuelle.

Historical Table 1 - *Tableau historique 1*Yearly Record of Returns Filed - *Relevé annuel des déclarations produites*All money figures in constant dollars - *Montants indiqués en dollars constants* - Année de base 1986 base year = 100Taxation years 1955 to 1992 - *Années d'imposition 1955 à 1992*

Taxation year <i>Année d'imposition</i>	Taxable returns - <i>Déclarations imposables</i>						Total number of non-taxable returns <i>Nombre de déclarations non imposables soumises</i>	Total number of returns filed <i>Nombre total de déclarations soumises</i>	Total income assessed, all returns <i>Revenu total établi, toutes les déclarations</i>
	Number of returns <i>Nombre de déclarations</i>	Total income assessed <i>Revenu total établi</i>	Total exemptions and deductions <i>Total, exemptions et déductions</i>	Non-refundable tax credits <i>Crédits d'impôt non remboursables</i>	Taxable income assessed <i>Revenu imposable établi</i>	Total tax <i>Impôt total</i>			
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)			(\$000)
1955	3,558,650	58,519,060	30,124,023		28,395,037	5,343,047	1,365,050	4,923,700	66,040,274
1956	3,908,176	65,851,913	32,685,087		33,166,826	5,921,298	1,282,575	5,190,751	72,893,147
1957	4,076,465	69,460,351	34,322,311		35,138,040	6,289,400	1,402,506	5,478,971	76,943,618
1958	4,048,252	70,239,671	34,985,532		35,254,139	5,988,424	1,482,244	5,530,496	79,001,212
1959	4,242,490	74,565,338	36,299,744		38,265,594	6,752,312	1,445,035	5,687,525	82,753,855
1960	4,389,766	78,389,105	37,347,203		41,041,903	7,525,730	1,460,845	5,850,611	86,431,734
1961	4,507,767	82,014,987	38,404,033		43,610,954	7,992,795	1,456,616	5,964,383	89,872,569
1962	4,681,227	86,158,614	40,067,971		46,090,643	8,389,054	1,456,000	6,137,227	94,246,008
1963	4,927,373	91,144,744	41,468,740		49,676,004	9,118,057	1,423,570	6,350,943	98,679,305
1964	5,301,219	100,294,633	43,833,211		56,461,422	10,833,470	1,418,373	6,719,592	107,481,574
1965	5,728,942	110,279,537	46,167,868		64,139,296	11,203,665	1,434,218	7,163,160	116,921,576
1966	6,276,579	122,544,523	49,663,523		72,987,177	12,654,440	1,456,546	7,733,125	128,756,188
1967	6,655,683	131,311,091	50,295,551		81,092,685	15,182,851	1,478,012	8,133,695	137,091,351
1968	6,966,914	139,935,443	50,354,753		89,646,369	17,637,436	1,528,270	8,495,184	145,573,578
1969	7,363,963	149,704,707	50,471,947		99,291,987	21,788,900	1,518,103	8,882,066	154,890,910
1970	7,641,731	158,923,090	50,564,587		108,386,277	24,259,977	1,541,676	9,183,407	163,952,932
1971	7,372,571	167,260,774	48,655,893		118,619,859	26,289,953	2,160,721	9,533,292	175,597,276
1972	8,081,015	188,332,359	71,187,003		117,165,129	29,518,123	2,300,990	10,382,005	198,348,976
1973	8,494,519	204,447,908	73,610,639		130,920,700	31,641,631	2,509,343	11,003,862	215,977,239
1974	8,930,232	224,660,787	79,341,629		145,365,632	34,508,103	2,671,938	11,602,170	237,556,717
1975	8,491,745	230,053,604	77,718,579		152,372,735	35,224,896	3,510,655	12,002,400	250,460,962
1976	8,806,731	246,941,973	84,032,046		162,937,219	37,416,105	3,535,981	12,342,712	267,989,760
1977	8,764,718	248,977,055	84,642,351		164,346,201	37,132,390	3,821,173	12,585,891	272,669,513
1978	8,813,289	251,949,886	83,903,687		168,057,583	36,334,256	5,507,024	14,320,313	280,882,125
1979	9,465,786	265,515,228	90,902,282		174,613,590	39,088,939	5,216,369	14,682,155	290,722,830
1980	9,906,842	278,568,100	93,626,435		184,944,430	43,321,726	4,858,036	14,764,878	301,358,372
1981	10,430,624	288,000,424	95,286,219		192,714,215	45,963,927	4,748,517	15,179,141	309,925,404
1982	10,428,026	284,683,920	93,040,326		189,094,722	46,213,413	4,792,837	15,220,863	305,961,080
1983	10,201,400	276,017,956	93,947,393		180,800,062	43,925,432	5,101,540	15,302,940	299,707,511
1984	10,650,238	284,719,009	97,187,207		186,294,318	46,122,800	4,901,943	15,552,181	307,008,975
1985	11,247,093	300,527,769	103,824,246		195,161,508	50,089,657	4,617,393	15,864,486	320,366,280
1986	12,537,620	314,528,227	112,382,969		200,955,454	54,278,694	4,000,440	16,538,060	327,712,006
1987	13,063,790	325,784,154	113,350,227		210,084,191	59,107,311	4,007,560	17,071,350	338,372,363
1988	12,843,870	343,531,312	28,819,421	16,941,114	314,908,843	62,110,575	4,735,997	17,579,867	362,236,701
1989	13,402,180	360,621,977	30,514,040	17,003,897	330,062,816	68,159,210	4,729,870	18,132,050	378,811,230
1990	13,795,990	362,847,400	28,062,647	17,223,531	334,492,875	69,866,786	4,962,740	18,758,730	380,815,249
1991	13,710,450	350,657,625	28,794,277	16,780,598	321,387,567	66,836,782	5,340,380	19,050,830	369,013,014
1992	13,550,800	352,089,439	32,791,177	17,115,538	318,864,680	65,490,692	5,886,270	19,437,070	382,910,511

See page 328 for a description of this table.

Vous trouverez une explication de ce tableau à la page 329.

Historical Table 2

Yearly Distribution of Taxable Returns by Total Income Class

Taxation years 1955 - 1992

Taxation year <i>Année d'imposition</i>	Income class based on total income <i>Palier de revenu fondé sur le revenu total</i>				
	Under <i>Moins de</i> \$5,000	\$5,000 to-à \$10,000	\$10,000 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000
1955	3,121,860	360,430	43,000	15,960	6,700
1956	3,331,410	490,804	48,968	17,504	7,376
1957	3,376,019	600,276	58,996	19,715	8,132
1958	3,256,281	676,240	68,351	22,931	9,330
1959	3,317,762	797,271	76,753	24,389	10,027
1960	3,334,160	913,885	85,765	26,879	11,388
1961	3,331,948	1,01,124	97,899	30,852	12,612
1962	3,326,418	1,173,963	112,803	33,381	13,944
1963	3,416,001	1,306,679	131,197	35,568	15,317
1964	3,496,576	1,562,635	151,904	43,158	19,122
1965	3,572,656	1,860,115	191,656	50,740	21,504
1966	3,695,135	2,195,334	256,673	65,112	25,976
1967	3,669,853	2,490,063	334,048	81,645	31,997
1968	3,560,427	2,778,210	429,311	103,092	38,463
1969	3,550,877	2,985,437	577,150	131,906	48,280
1970	3,450,040	3,127,045	756,246	169,547	58,438
1971	2,793,725	3,220,092	975,065	219,288	69,919
1972	2,765,310	3,487,239	1,297,754	306,426	99,876
1973	2,410,466	3,637,260	1,669,022	452,524	147,398
1974	1,882,585	3,580,241	2,155,194	779,873	257,830
1975	855,706	3,327,068	2,404,110	1,105,590	402,441
1976	625,462	3,014,646	2,506,617	1,450,667	622,146
1977	324,739	2,716,539	2,477,668	1,682,983	810,976
1978	153,226	2,329,742	2,518,652	1,826,996	983,669
1979	147,503	2,272,996	2,552,118	1,902,370	1,199,175
1980	92,828	2,033,003	2,466,918	1,933,078	1,423,486
1981	65,705	1,758,053	2,379,565	1,967,226	1,537,388
1982	29,209	1,460,547	2,161,649	1,924,909	1,522,683
1983	19,187	1,205,380	2,032,483	1,872,787	1,482,566
1984	19,740	1,236,883	2,011,036	1,888,698	1,498,161
1985	15,926	1,312,521	2,041,763	1,900,727	1,546,988
1986	86,490	1,961,950	2,163,330	1,931,570	1,614,980
1987	73,420	1,945,300	2,185,560	1,940,910	1,667,950
1988	14,680	1,254,000	2,030,670	1,955,310	1,761,270
1989	13,180	1,205,070	2,001,540	1,940,670	1,754,160
1990	19,770	1,144,720	1,976,550	1,916,570	1,766,280
1991	10,510	1,058,970	1,912,600	1,857,560	1,695,850
1992	9,200	849,620	1,825,730	1,783,620	1,678,500

See page 328 for a description of this table and of all data items.

(1) Data for these income classes are not available for taxation years before 1972, however the total includes all taxpayers.

Tableau historique 2
Répartition annuelle des déclarations imposables selon le revenu total
Années d'imposition 1955 à 1992

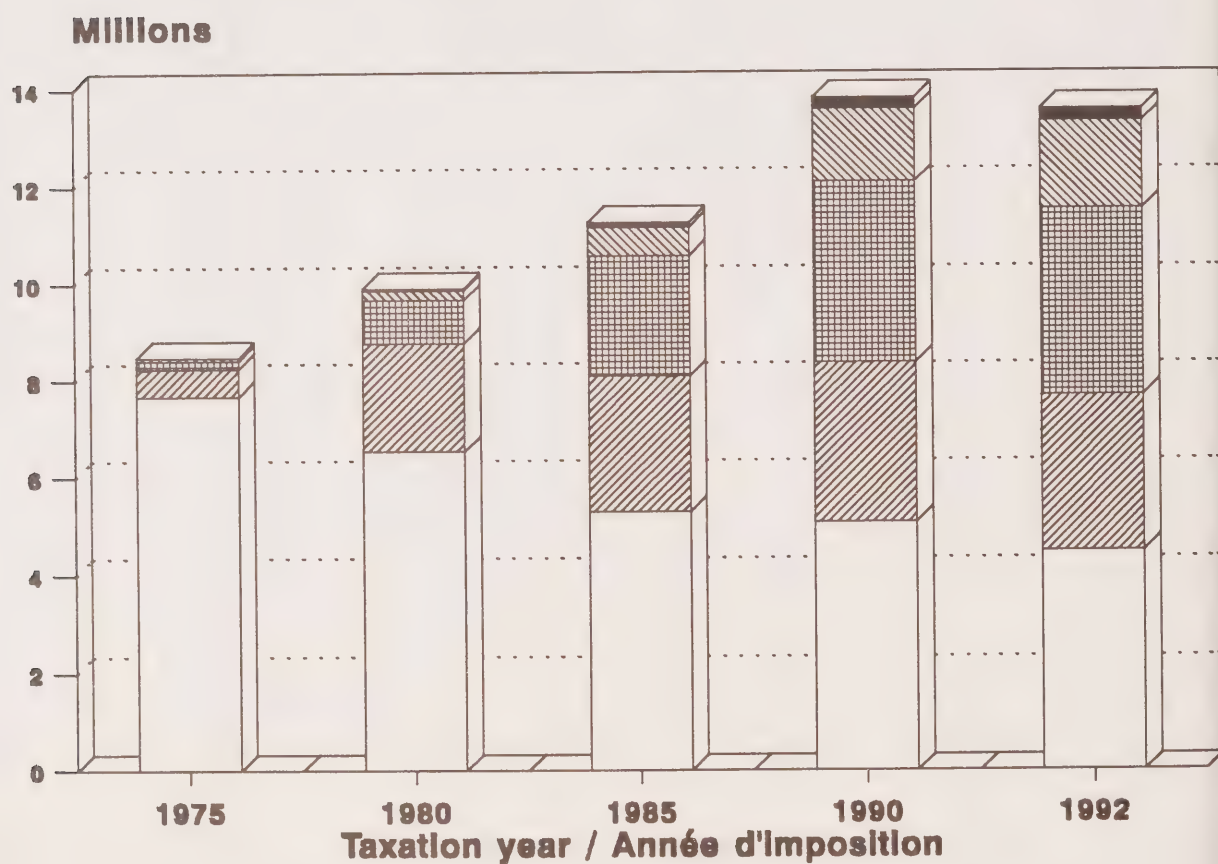
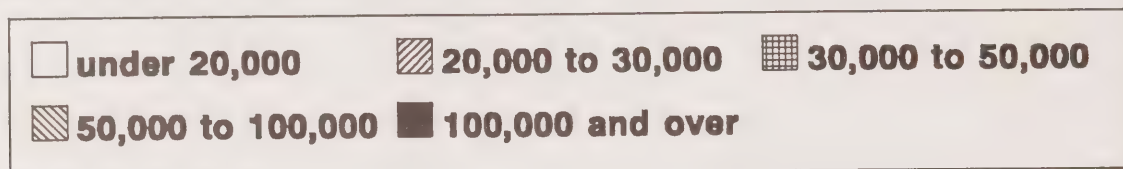
Income class based on total income <i>Palier de revenu fondé sur le revenu total</i>					Total number of taxable returns <i>Total des déclarations imposables</i>	Taxation year <i>Année d'imposition</i>
\$25,000 to-à \$30,000 ⁽¹⁾	\$30,000 to-à \$40,000 ⁽¹⁾	\$40,000 to-à \$50,000 ⁽¹⁾	\$50,000 to-à \$100,000	\$100,000 and over et plus		
-	-	-	1,920	460	3,558,650	1955
-	-	-	2,084	432	3,908,176	1956
-	-	-	2,202	453	4,076,465	1957
-	-	-	2,463	475	4,048,252	1958
-	-	-	2,562	495	4,242,490	1959
-	-	-	2,745	549	4,389,766	1960
-	-	-	2,964	602	4,507,767	1961
-	-	-	3,048	558	4,681,227	1962
-	-	-	3,302	554	4,927,373	1963
-	-	-	4,129	749	5,301,219	1964
-	-	-	4,808	851	5,728,942	1965
-	-	-	5,679	925	6,276,579	1966
-	-	-	7,243	1,145	6,655,683	1967
-	-	-	9,123	1,453	6,966,914	1968
-	-	-	11,583	1,743	7,363,963	1969
-	-	-	13,529	1,888	7,641,731	1970
-	-	-	16,400	2,145	7,372,571	1971
43,864	38,380	17,515	21,157	3,494	8,081,015	1972
62,637	56,013	24,277	29,453	5,469	8,494,519	1973
103,997	84,981	35,549	41,931	8,051	8,930,232	1974
161,080	121,070	47,431	56,194	11,055	8,491,745	1975
268,048	180,931	61,192	64,930	12,092	8,806,731	1976
354,827	236,035	72,956	74,709	13,286	8,764,718	1977
455,378	327,232	101,728	98,951	17,715	8,813,289	1978
625,020	467,456	140,192	131,353	27,603	9,465,786	1979
826,293	666,133	223,303	202,291	39,509	9,906,842	1980
1,044,946	1,007,188	338,573	278,323	53,657	10,430,624	1981
1,178,304	1,258,031	460,352	364,847	67,495	10,428,026	1982
1,194,649	1,373,575	546,299	398,929	75,545	10,201,400	1983
1,222,467	1,564,143	662,262	464,357	82,491	10,650,238	1984
1,262,515	1,693,003	790,844	579,657	103,149	11,247,093	1985
1,277,900	1,804,040	893,380	685,740	118,250	12,537,620	1986
1,325,290	1,939,040	1,030,920	823,470	131,940	13,063,790	1987
1,416,990	2,052,680	1,135,280	1,042,200	180,800	12,843,870	1988
1,506,160	2,196,700	1,290,590	1,271,500	222,620	13,402,180	1989
1,539,500	2,315,300	1,390,090	1,489,160	238,060	13,795,990	1990
1,533,500	2,299,220	1,442,950	1,652,580	246,700	13,710,450	1991
1,527,240	2,354,750	1,475,590	1,793,170	253,380	13,550,800	1992

Vous trouverez une explication de ce tableau et de tous les postes qui le composent à la page 329.

(1) Les données pour ces catégories de revenu ne sont pas disponibles pour les années d'imposition antérieures à 1972. Toutefois, le total comprend tous les déclarants.

Historical Graph 2 - Distribution of Taxable Returns by Income Class for Selected Years - 1975 to 1992

Graphique historique 2 - Répartition des déclarations imposables selon le palier de revenu pour les années choisies - 1975 à 1992



Historical Table 3

Yearly Distribution of Taxable Returns by Age and Sex

Taxation years 1963 to 1992

Taxation year	Age group under 25 <i>Groupe d'âge moins de 25</i>			Age group - <i>Groupe d'âge</i> 25-29			Age group - <i>Groupe d'âge</i> 30-34		
	Males <i>Hommes</i>	Females <i>Femmes</i>	Total	Males <i>Hommes</i>	Females <i>Femmes</i>	Total	Males <i>Hommes</i>	Females <i>Femmes</i>	Total
1963	495,596	367,477	863,073	414,855	152,348	567,203	428,749	120,861	549,610
1964	569,910	397,285	967,195	446,654	165,212	611,866	453,255	123,730	576,985
1965	664,104	451,584	1,115,688	475,743	178,189	653,932	465,668	130,760	596,428
1966	795,186	524,964	1,320,150	517,539	198,289	715,828	504,164	145,591	649,755
1967	832,281	575,363	1,407,644	567,358	227,799	795,157	505,524	155,551	661,075
1968	863,045	592,437	1,455,482	604,339	259,260	863,599	524,251	170,112	694,363
1969	904,092	659,276	1,563,368	627,689	291,751	919,440	530,065	195,471	725,536
1970	911,404	687,122	1,598,526	644,444	318,443	962,887	543,717	211,147	754,864
1971	838,829	607,168	1,445,997	674,424	322,668	997,092	541,602	203,255	744,857
1972	988,864	695,125	1,683,989	773,093	401,103	1,174,196	606,620	249,137	855,757
1973	1,054,284	730,532	1,784,816	806,940	431,030	1,237,970	647,988	261,524	909,512
1974	1,150,471	801,927	1,952,398	867,024	473,347	1,340,371	679,275	299,301	978,576
1975	1,035,493	683,110	1,718,603	875,528	459,418	1,334,946	701,987	287,963	989,950
1976	1,052,424	718,123	1,770,547	873,165	495,623	1,368,788	747,402	334,033	1,081,435
1977	1,007,201	674,156	1,681,357	864,357	504,597	1,368,954	780,408	355,160	1,135,568
1978	972,450	634,617	1,607,067	864,126	501,692	1,365,818	802,988	385,039	1,188,027
1979	1,041,036	691,509	1,732,545	874,907	533,155	1,408,062	840,374	424,808	1,265,182
1980	1,037,276	695,136	1,732,412	897,168	586,290	1,483,458	859,138	458,751	1,317,889
1981	1,052,216	741,222	1,793,438	922,352	637,788	1,560,140	878,025	511,543	1,389,568
1982	938,771	691,047	1,629,818	900,738	630,855	1,531,593	841,725	521,332	1,363,057
1983	813,349	608,601	1,421,950	902,031	627,560	1,529,591	851,075	530,421	1,381,496
1984	813,955	616,974	1,430,929	907,394	669,772	1,577,166	867,927	581,226	1,449,153
1985	843,260	632,883	1,476,143	960,546	709,261	1,669,807	903,919	610,148	1,514,067
1986	969,920	760,410	1,730,340	1,005,830	784,400	1,790,230	958,740	692,710	1,651,449
1987	978,940	767,080	1,746,030	1,020,140	802,090	1,822,230	1,001,410	724,800	1,726,220
1988	876,651	682,393	1,559,044	1,014,009	786,734	1,800,743	1,015,077	737,633	1,752,710
1989	855,480	683,540	1,569,020	1,020,520	813,370	1,833,890	1,022,360	766,320	1,788,680
1990	852,180	652,450	1,504,630	1,003,220	814,320	1,817,540	1,041,440	791,330	1,832,769
1991	761,670	602,180	1,363,870	918,030	775,930	1,693,960	1,027,920	784,100	1,812,020
1992	672,100	525,120	1,197,230	871,030	737,220	1,608,250	1,019,370	802,360	1,821,730

See page 328 for a description of this table.

Tableau historique 3
Répartition annuelle des déclarations imposables selon l'âge et le sexe
Années d'imposition 1963 à 1992

Age group - Groupe d'âge 35-39			Age group - Groupe d'âge 40-44			Age group - Groupe d'âge 45-49			Taxation year
Males Hommes	Females Femmes	Total	Males Hommes	Females Femmes	Total	Males Hommes	Females Femmes	Total	Année d'imposition
420,431	125,428	545,859	374,587	129,713	504,300	322,833	120,668	443,501	1963
437,470	133,886	571,356	412,348	145,8233	558,171	329,479	125,224	454,703	1964
466,635	145,596	612,231	445,090	162,198	607,288	373,371	140,877	514,248	1965
504,409	156,859	661,268	475,028	172,369	647,397	413,885	161,409	575,294	1966
521,871	167,816	689,687	495,872	188,671	684,543	450,048	187,194	637,242	1967
528,856	172,557	701,413	510,710	195,442	706,152	465,712	191,154	656,866	1968
525,699	199,099	724,798	502,924	214,368	717,292	477,301	215,524	692,825	1969
521,252	202,263	723,515	518,760	218,001	736,761	483,370	230,413	713,783	1970
513,214	193,214	706,428	514,689	206,269	720,958	479,495	212,813	692,308	1971
538,619	212,252	750,871	542,316	229,347	771,663	515,071	235,562	750,633	1972
558,914	230,372	789,286	547,367	238,815	786,182	519,594	231,706	751,300	1973
572,470	258,034	830,504	568,659	246,727	815,386	539,092	245,265	784,357	1974
581,971	249,325	831,296	554,970	243,439	798,409	523,410	238,160	761,570	1975
590,450	267,161	857,611	535,033	248,543	783,576	532,822	253,808	786,630	1976
605,046	275,767	880,813	537,356	255,574	792,930	530,603	249,577	780,180	1977
629,322	293,294	922,616	533,226	255,092	788,318	531,086	244,098	775,184	1978
676,166	338,660	1,014,826	550,778	291,083	841,861	540,711	265,230	805,941	1979
696,284	375,074	1,071,358	574,634	318,932	893,566	532,696	287,343	820,039	1980
737,828	418,656	1,156,484	566,194	349,489	915,683	529,933	299,622	829,555	1981
765,495	467,552	1,233,047	594,233	366,724	960,957	514,487	306,499	820,986	1982
769,149	468,488	1,237,637	601,191	380,208	981,399	513,823	314,310	828,133	1983
807,661	524,122	1,331,783	628,448	408,833	1,037,281	529,954	331,544	861,498	1984
833,397	572,744	1,406,141	663,620	451,719	1,115,339	538,221	369,515	907,736	1985
875,480	643,280	1,518,770	731,520	535,620	1,267,140	564,500	415,310	979,800	1986
890,490	681,240	1,571,740	772,260	586,160	1,358,420	592,100	447,180	1,039,280	1987
896,392	674,408	1,570,800	819,614	615,957	1,435,571	617,147	467,387	1,084,534	1988
927,430	709,110	1,636,540	835,380	667,810	1,503,190	644,290	508,130	1,152,420	1989
940,520	757,730	1,698,250	861,520	718,380	1,579,890	679,030	538,730	1,217,750	1990
949,040	768,450	1,717,490	851,320	713,370	1,564,690	707,630	573,340	1,280,970	1991
971,340	782,580	1,753,920	849,000	730,960	1,579,960	738,790	615,420	1,354,210	1992

Vous trouverez une explication de ce tableau à la page 329.

Historical Table 3 (concluded)

Yearly Distribution of Taxable Returns by Age and Sex

Taxation years 1963 to 1992

Taxation year	Age group - Groupe d'âge 50-54			Age group - Groupe d'âge 55-59			Age group - Groupe d'âge 60-64		
	Males <i>Hommes</i>	Females <i>Femmes</i>	Total	Males <i>Hommes</i>	Females <i>Femmes</i>	Total	Males <i>Hommes</i>	Females <i>Femmes</i>	Total
1963	284,909	104,449	389,358	228,402	81,250	309,652	168,075	52,475	220,550
1964	307,757	116,389	424,146	252,192	90,007	342,199	184,499	58,062	242,561
1965	340,795	129,135	469,930	275,023	101,509	376,532	205,198	67,205	272,403
1966	371,301	141,924	513,225	313,328	112,887	426,215	222,529	74,317	296,846
1967	384,132	156,850	540,982	328,670	122,561	451,231	242,270	89,209	331,479
1968	387,404	166,012	553,416	340,941	132,973	473,914	251,546	94,277	345,823
1969	389,639	178,411	568,050	346,954	153,684	500,638	260,431	106,812	367,243
1970	396,594	188,349	584,943	360,331	163,792	524,123	273,626	119,048	392,674
1971	415,055	188,846	603,901	353,892	156,133	510,025	271,129	109,603	380,732
1972	445,950	212,231	658,181	370,780	163,790	534,570	293,425	122,557	415,982
1973	472,340	227,421	699,761	381,724	175,302	557,026	314,098	132,312	446,410
1974	497,091	224,282	721,373	373,771	169,177	542,948	314,437	131,894	446,331
1975	486,444	217,942	704,386	374,499	163,708	538,207	310,037	119,525	429,562
1976	485,918	224,127	710,045	414,024	181,094	595,118	307,569	121,741	429,310
1977	484,044	221,701	705,745	410,937	181,692	592,629	302,794	121,699	424,493
1978	480,465	223,817	704,282	412,651	179,692	592,343	308,916	124,516	433,432
1979	502,797	247,347	750,144	441,591	214,162	655,753	311,231	139,331	450,562
1980	511,042	257,445	768,487	456,361	230,785	687,146	337,664	157,495	495,159
1981	517,109	272,485	789,594	455,329	245,018	700,347	346,799	177,081	523,880
1982	515,159	302,022	817,181	455,249	249,874	705,123	364,207	197,039	561,246
1983	495,153	277,721	772,874	456,627	236,902	693,529	367,286	193,283	560,569
1984	503,073	288,083	791,156	455,972	257,909	713,881	383,365	202,719	586,084
1985	504,871	307,260	812,131	478,251	268,887	747,138	386,047	223,601	609,648
1986	519,690	347,760	867,460	501,160	307,670	808,830	410,560	257,730	668,280
1987	520,300	357,710	878,010	510,660	330,050	840,710	431,420	271,360	702,770
1988	521,203	361,542	882,745	491,202	319,066	810,268	425,507	264,176	689,683
1989	541,910	393,720	935,620	513,010	331,020	844,030	432,300	282,450	714,750
1990	536,000	413,090	949,100	497,270	346,120	843,390	452,930	305,520	758,450
1991	528,270	430,720	958,990	486,000	348,330	834,330	460,220	313,230	773,450
1992	559,120	432,740	991,850	476,780	334,420	811,190	453,050	311,410	764,460

See page 328 for a description of this table.

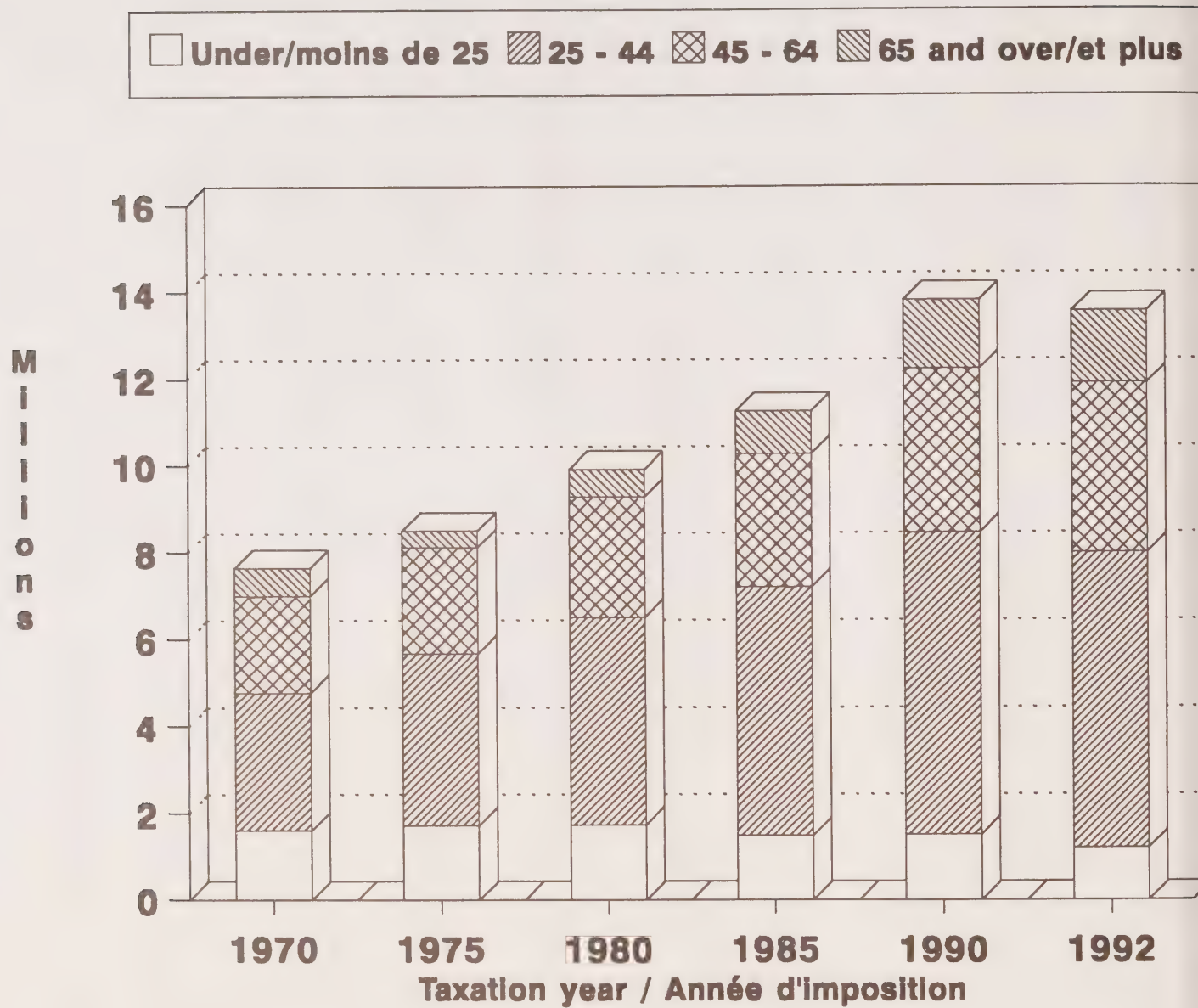
Tableau historique 3 (fin)
Répartition annuelle des déclarations imposables selon l'âge et le sexe
Années d'imposition 1963 à 1992

Age group - Groupe d'âge 65-69			Age group 70 and over Groupe d'âge 70 et plus			Grand total - Total global			Taxation year
Males Hommes	Females Femmes	Total	Males Hommes	Females Femmes	Total	Males Hommes	Females Femmes	Total	Année d'imposition
13,916	30,055	113,971	98,014	52,213	150,227	3,506,063	1,421,310	4,927,373	1963
90,159	32,068	122,227	117,634	64,460	182,094	3,774,343	1,526,876	5,301,219	1964
109,771	37,143	146,914	120,019	68,048	188,067	4,056,999	1,671,943	5,728,942	1965
127,942	46,315	174,257	135,144	77,886	213,030	4,435,829	1,840,750	6,276,579	1966
148,789	58,804	207,593	150,273	89,245	239,518	4,632,412	2,023,271	6,655,683	1967
169,164	72,308	241,472	163,533	104,558	268,091	4,813,214	2,153,700	6,966,914	1968
181,141	90,006	271,147	177,465	130,371	307,836	4,926,229	2,437,734	7,363,963	1969
193,189	110,15	303,346	197,908	145,036	342,944	5,046,055	2,595,676	7,641,731	1970
181,908	93,151	275,059	170,491	122,028	292,519	4,955,924	2,416,647	7,372,571	1971
164,070	72,255	236,325	145,561	101,047	246,608	5,385,486	2,695,529	8,081,015	1972
172,548	80,948	253,496	157,825	117,611	275,436	5,634,917	2,859,602	8,494,519	1973
178,507	79,715	258,222	156,577	101,090	257,667	5,898,365	3,031,867	8,930,232	1974
145,508	59,520	205,028	105,388	72,334	177,722	5,696,359	2,795,386	8,491,745	1975
152,105	67,851	219,956	112,293	86,588	198,881	5,805,638	3,001,093	8,806,731	1976
145,955	61,940	207,895	108,753	84,463	193,216	5,777,970	2,986,748	8,764,718	1977
147,360	71,865	219,225	120,873	95,439	216,312	5,803,709	3,009,580	8,813,289	1978
174,168	88,405	262,573	150,545	127,242	277,787	6,104,626	3,361,160	9,465,786	1979
197,983	100,781	298,764	179,205	157,034	336,239	6,280,448	3,626,394	9,906,842	1980
213,176	130,181	343,357	223,933	202,508	426,441	6,444,051	3,986,573	10,430,624	1981
212,570	134,165	346,735	227,019	229,993	457,012	6,330,019	4,098,007	10,428,026	1982
214,351	124,916	339,267	233,147	218,547	451,694	6,218,713	3,982,687	10,201,400	1983
217,619	136,446	354,065	265,607	245,669	511,276	6,383,545	4,266,693	10,650,238	1984
251,539	154,987	406,526	295,958	279,862	575,820	6,662,767	4,584,325	11,247,092	1985
304,690	202,130	506,830	385,580	353,570	739,150	7,231,570	5,306,040	12,537,620	1986
328,690	224,380	553,070	426,850	387,490	814,350	7,479,400	5,584,390	13,063,790	1987
307,829	204,798	512,627	371,101	360,699	731,800	7,362,505	5,481,345	12,843,870	1988
323,550	229,280	552,830	429,710	427,430	857,150	7,583,970	5,818,210	13,402,180	1989
347,010	254,190	601,200	486,520	496,420	982,930	7,703,200	6,092,790	13,795,990	1990
360,100	273,230	633,330	518,960	548,840	1,067,790	7,573,820	6,136,640	13,710,450	1991
352,290	250,550	602,840	533,290	523,570	1,056,850	7,500,660	6,050,140	13,550,800	1992

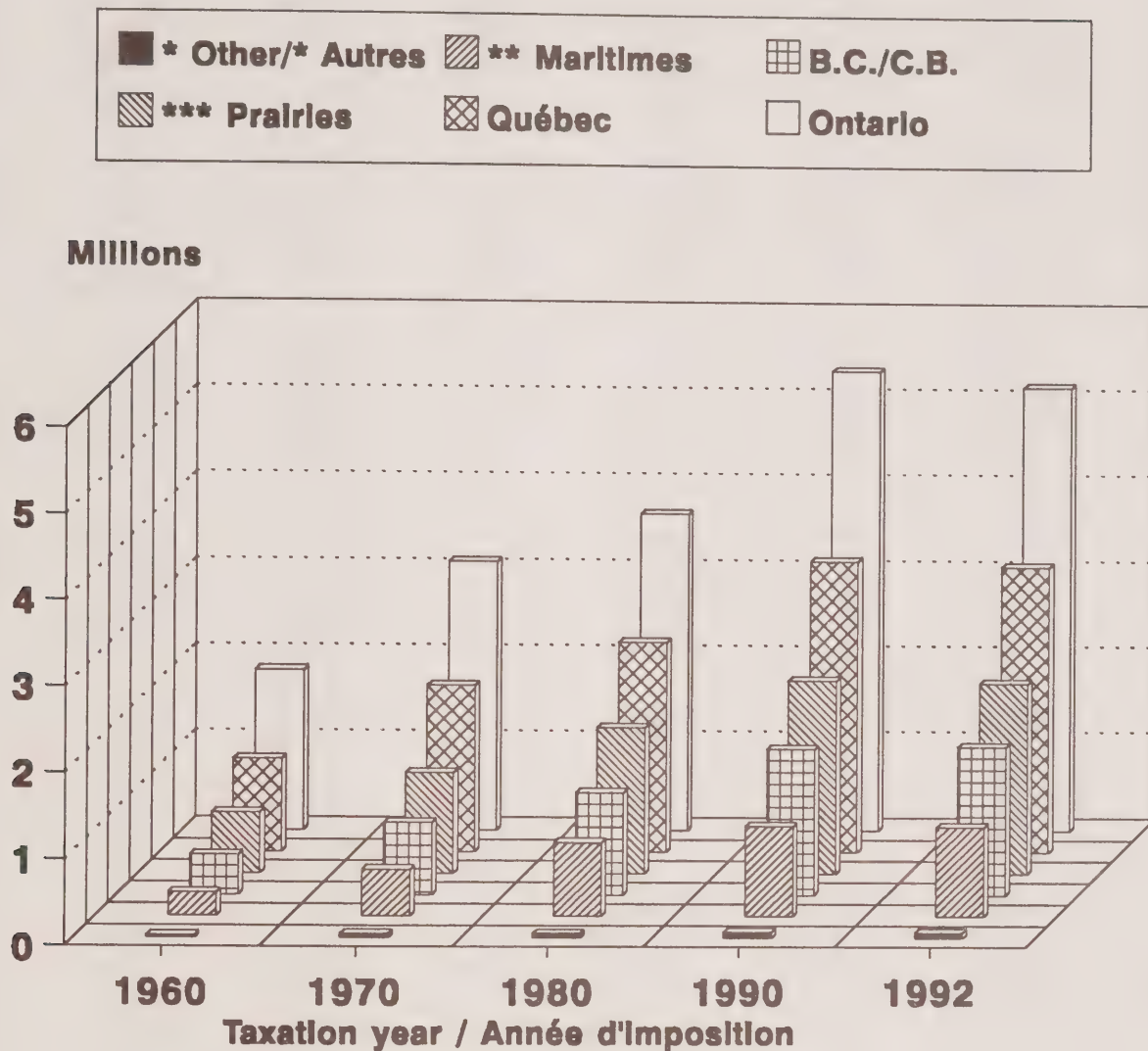
Vous trouverez une explication de ce tableau à la page 329.

Historical Graph 3 - Taxable Returns by Age for Selected Years - 1970 to 1992

Graphique historique 3 - Déclarations imposables selon l'âge pour les années choisies - 1970 à 1992



Historical Graph 4 - Taxable Returns by Province for Selected Years - 1960 to 1992
 Graphique historique 4 - Déclarations imposables par province pour les années choisies - 1960 à 1992



Notes: * Includes Yukon Territory and Northwest Territories and outside Canada

** Includes Newfoundland, Prince Edward Island, Nova Scotia, and New Brunswick

*** Includes Manitoba, Saskatchewan, and Alberta

Note: * Inclut le Territoire du Yukon, les Territoires du Nord-Ouest et les déclarations produites hors du Canada

** Inclut Terre-Neuve, l'Île-du-Prince-Édouard, la Nouvelle-Écosse et le Nouveau-Brunswick

*** Inclut le Manitoba, la Saskatchewan et l'Alberta

Historical Table 4

Yearly Distribution of Taxable Returns by Province and Territory

Taxation years 1955 to 1992

Taxation year Année d'imposition	Newfoundland Terre-Neuve	Prince Edward Island Île-du-Prince-Édouard	Nova Scotia Nouvelle-Écosse	New Brunswick Nouveau-Brunswick	Quebec Québec	Ontario	Manitoba
1955	44,880	7,290	103,880	74,200	832,600	1,542,430	174,380
1956	49,380	8,050	110,337	83,988	925,223	1,675,506	186,244
1957	48,445	8,911	114,860	81,866	989,418	1,728,585	193,931
1958	45,466	8,453	110,250	77,683	960,351	1,734,782	196,668
1959	47,547	9,688	115,649	85,119	1,018,021	1,804,731	212,465
1960	51,628	10,490	123,790	89,839	1,069,635	1,850,428	219,410
1961	54,528	11,517	127,015	93,317	1,122,096	1,886,702	224,111
1962	56,722	11,504	129,950	95,250	1,181,326	1,943,215	225,243
1963	60,776	12,740	137,395	102,579	1,250,026	2,044,518	236,905
1964	66,148	14,484	146,383	110,811	1,372,148	2,178,818	248,470
1965	74,808	15,788	160,982	122,920	1,483,091	2,350,644	261,099
1966	86,576	19,287	178,993	136,614	1,617,366	2,564,529	287,858
1967	93,450	20,659	192,785	146,653	1,721,768	2,690,311	303,481
1968	100,710	21,970	206,223	155,780	1,778,361	2,831,038	317,842
1969	105,213	24,315	220,286	165,593	1,851,751	3,016,533	332,374
1970	111,698	26,391	233,042	174,206	1,927,383	3,120,633	344,129
1971	106,906	24,049	216,061	164,575	1,877,265	3,007,742	321,581
1972	131,275	29,626	253,358	194,184	2,064,662	3,235,810	351,910
1973	147,768	34,330	276,413	212,672	2,001,871	3,449,964	381,873
1974	165,394	37,950	295,207	234,508	2,038,716	3,614,068	403,828
1975	173,614	40,216	304,043	247,174	2,056,594	3,183,004	417,901
1976	178,687	42,072	308,813	252,599	2,131,945	3,293,649	426,938
1977	183,988	44,084	318,291	256,695	2,159,936	3,341,329	354,069
1978	191,307	47,130	334,906	265,665	2,134,641	3,310,815	347,564
1979	195,891	46,818	336,459	268,784	2,308,274	3,572,969	372,807
1980	198,645	47,449	345,488	270,104	2,436,414	3,679,856	386,363
1981	202,909	48,729	355,395	279,520	2,518,969	3,864,111	407,467
1982	209,313	49,650	308,106	282,898	2,509,583	3,908,469	418,721
1983	200,055	50,380	302,403	280,405	2,461,923	3,896,827	398,298
1984	205,387	52,142	317,740	289,359	2,580,952	4,036,191	423,952
1985	212,385	52,698	346,990	297,472	2,779,575	4,305,855	455,464
1986	223,230	56,460	389,880	306,970	3,108,580	4,830,160	515,510
1987	233,510	58,970	406,510	321,840	3,239,850	5,071,380	530,570
1988	224,750	57,520	392,930	309,750	3,172,750	5,030,630	505,070
1989	235,580	60,050	409,920	322,060	3,296,190	5,245,240	518,380
1990	239,520	61,460	419,690	333,110	3,381,380	5,356,070	528,520
1991	239,720	61,670	419,290	334,890	3,376,070	5,271,280	516,530
1992	238,050	62,440	414,310	332,080	3,324,710	5,178,110	515,670

See page 328 for a description of this table and of all data items.

Tableau historique 4
Répartition annuelle des déclarations imposables selon la province ou le territoire
Années d'imposition 1955 à 1992

Saskatchewan	Alberta	British Columbia Colombie-Britannique	Yukon Territory Territoire du Yukon	Northwest Territories Territoires du Nord-Ouest	Outside Canada Hors du Canada	Grand total Total global	Taxation year Année d'imposition
126,110	234,620	392,030	3,960	1,990	20,280	3,558,650	1955
147,599	259,017	439,518	4,029	2,111	17,174	3,908,176	1956
148,130	279,879	455,899	4,055	2,634	19,852	4,076,465	1957
157,619	289,275	443,252	3,939	2,870	17,644	4,048,252	1958
165,072	300,513	457,482	4,224	3,247	18,732	4,242,490	1959
171,857	310,249	462,223	4,724	3,615	21,878	4,389,766	1960
174,898	319,459	463,265	4,571	4,059	22,229	4,507,767	1961
183,569	333,089	489,825	4,414	3,808	23,312	4,681,227	1962
195,004	339,798	512,933	4,496	4,192	26,011	4,927,373	1963
215,055	361,187	552,314	4,289	4,470	26,642	5,301,219	1964
230,081	388,259	605,665	4,464	4,914	26,227	5,728,942	1965
253,011	435,467	661,104	4,919	5,826	25,029	6,276,579	1966
268,511	470,976	703,262	5,715	6,370	31,742	6,655,683	1967
269,725	500,038	740,676	6,226	6,923	31,402	6,966,914	1968
256,840	535,133	809,609	6,794	7,920	31,602	7,363,963	1969
256,749	559,181	838,834	7,400	8,967	33,118	7,641,731	1970
245,853	540,813	825,870	6,917	8,960	25,979	7,372,571	1971
273,179	592,012	907,331	7,752	10,768	29,148	8,081,015	1972
300,464	642,595	996,651	8,590	11,918	29,410	8,494,519	1973
323,623	701,965	1,060,894	9,738	12,941	31,400	8,930,232	1974
286,356	652,460	1,076,675	10,424	13,760	29,524	8,491,745	1975
295,931	708,601	1,110,970	10,474	14,416	31,636	8,806,731	1976
298,896	740,344	1,010,016	11,033	15,490	30,547	8,764,718	1977
299,398	763,826	1,062,165	11,089	16,129	28,654	8,813,289	1978
330,359	868,551	1,110,539	11,178	16,092	27,065	9,465,786	1979
349,052	951,258	1,187,344	11,741	16,627	26,501	9,906,842	1980
377,565	1,051,558	1,268,327	12,517	17,986	25,571	10,430,624	1981
383,071	1,060,401	1,241,008	11,107	18,504	27,195	10,428,026	1982
374,595	997,651	1,183,607	10,620	18,389	26,247	10,201,400	1983
380,296	1,001,002	1,306,684	11,109	19,533	25,891	10,650,238	1984
387,236	1,086,934	1,263,278	11,469	19,779	27,957	11,247,092	1985
445,720	1,171,640	1,425,000	11,780	19,760	32,910	12,537,620	1986
458,080	1,185,130	1,494,110	12,580	19,520	31,750	13,063,790	1987
432,910	1,167,290	1,486,740	12,470	19,430	31,630	12,843,870	1988
440,150	1,216,760	1,590,960	13,010	20,480	33,410	13,402,180	1989
447,360	1,265,450	1,691,700	13,740	21,850	36,150	13,795,990	1990
447,020	1,268,600	1,704,170	13,430	22,100	35,680	13,710,450	1991
443,890	1,253,860	1,722,580	14,510	22,340	28,250	13,550,800	1992

Vous trouverez une explication de ce tableau et de tous les postes qui le composent à la page 329.

Historical Table 5

Statement of Annual Net Collections

(All money figures in millions of dollars and constant dollars - 1986 Base year = 100)

1950 to 1993 fiscal years

Fiscal year ended March 31 <i>Exercice financier se terminant le 31 mars</i>	Individuals-Particuliers					Total net collections from individuals <i>Total des rentrées nettes des particuliers</i>
	Federal income tax <i>Impôt fédéral</i>	Provincial income tax <i>Impôt provincial</i>	Canada Pension Plan contributions <i>Cotisations au Régime de pensions du Canada</i>	Unemployment Insurance premiums <i>Cotisations à l'assurance- chômage</i>	Old Age Security tax <i>Impôt de sécurité de la vieillesse</i>	
	\$	\$	\$	\$	\$	\$
1950	3,273.7					3,273.7
1951	3,091.5					3,091.5
1952	4,517.1				0.5	4,517.6
1953	5,514.5				211.2	5,725.7
1954	5,523.7				421.9	5,945.6
1955	5,504.7				469.3	5,974.0
1956	5,438.5				470.2	5,908.7
1957	6,224.0				555.6	6,779.6
1958	6,492.6				584.4	7,077.1
1959	5,784.2				625.6	6,409.8
1960	6,610.1				783.1	7,393.2
1961	7,168.8				961.0	8,129.9
1962	7,417.0	157.2			1,071.6	8,645.8
1963	7,086.1	1,025.2			1,111.7	9,223.0
1964	7,436.6	1,143.5			1,206.5	9,786.7
1965	8,190.4	1,435.7			1,681.9	11,308.0
1966	8,057.5	1,990.2	356.9 ⁽¹⁾		1,861.2	12,265.9
1967	8,972.8	2,528.5	2,130.9		2,091.4	15,723.6
1968	9,928.9	3,347.7	2,232.1		2,787.8	18,296.5
1969	11,405.6	3,622.1	2,328.2		3,052.0	20,407.9
1970	14,729.1	4,288.7	2,407.5		3,314.5	24,739.7
1971	15,885.2	5,118.9	2,550.7		3,553.5	27,108.3
1972	18,035.6	5,651.5	2,473.1	330.8 ⁽¹⁾	3,703.6	30,194.6
1973	19,967.8	5,808.3	2,492.8	2,120.6	3,305.6	33,695.0
1974	19,864.2	5,955.4	2,554.9	2,561.7	3,258.1	34,194.2
1975	22,765.4	6,499.8	2,802.7	3,667.2	3,714.9	39,450.0
1976	25,688.8	6,835.4	3,135.2	4,393.9	1,067.4	41,120.6
1977	28,499.4	7,561.2	3,283.0	4,927.9		44,271.5
1978	25,656.2	7,727.4	3,301.3	4,641.9		41,326.7
1979	24,722.6	8,007.7	3,482.1	4,697.2		40,909.7
1980	25,762.6	8,032.7	3,523.1	4,251.6		41,570.1
1981	26,274.3	10,532.3	3,562.0	4,516.4		44,885.0
1982	28,729.0	11,688.1	3,921.0	5,839.2		50,177.3
1983	29,751.4	12,936.0	3,894.2	5,693.7		52,275.4
1984	29,185.3	12,927.5	4,021.5	8,079.4		54,213.7
1985	30,472.8	12,747.3	4,041.1	8,101.1		55,362.4
1986	33,007.8	13,200.1	4,495.1	8,955.8		59,658.8
1987	36,281.4	14,821.2	4,766.0	9,400.0		65,268.6
1988	41,551.5	17,689.1	5,141.1	9,825.8		74,207.5
1989	40,373.9	17,058.6	5,481.0	10,094.7		73,008.2
1990	43,426.4	18,898.3	6,091.0	9,179.2		77,595.0
1991	48,201.6	21,782.1	6,668.4	10,886.6		87,538.7
1992	48,511.7	19,942.7	6,648.8	12,497.6		87,600.9
1993	44,764.3	18,517.2	6,907.1	13,801.1		83,989.6

(1) Figure covers only 2 months.

(2) Figure includes special 5% refundable tax payable by corporation and certain trusts.

Note: We used the CPI annual average of 130.2 which is calculated using the CPI figures upto September 1993. See page 328 for a description of this table and of all data items.

Tableau historique 5

État des rentrées annuelles nettes

(Montants en millions de dollars constants - Année de base 1986 = 100)

Exercice financier 1950 à 1993

Fiscal year ended March 31 Exercice financier se terminant le 31 mars	Corporations - Corporations				Both - Les deux		
	Federal income tax <i>Impôt fédéral</i>	Provincial income tax <i>Impôt provincial</i>	Old Age Security tax <i>Impôt de sécurité de la vieillesse</i>	Total net collections from corporations <i>Total des rentrées nettes des corp.</i>	Non-resident tax <i>Impôt des non- résidents</i>	Miscellaneous tax revenue <i>Recettes fiscales diverses</i>	Total net collections
	\$	\$	\$	\$	\$	\$	\$
1950	3,174.7			3,174.7	250.0	147.9	6,846.3
1951	3,787.7			3,787.7	291.9	207.6	7,378.7
1952	5,234.7		9.3	5,244.0	256.9	188.0	10,204.2
1953	5,794.4		172.4	5,966.8	250.9	178.0	12,121.5
1954	5,540.5		258.6	5,799.1	250.2	181.9	12,176.7
1955	4,746.5		214.0	4,960.5	285.1	208.4	11,427.9
1956	4,714.2		244.5	4,958.7	303.7	305.5	11,476.6
1957	5,636.9		299.1	5,936.0	339.6	354.2	13,409.8
1958	5,345.5		262.8	5,609.1	278.4	310.0	13,273.6
1959	4,361.5		236.3	4,597.9	261.5	309.8	11,579.1
1960	4,822.4		385.2	5,207.6	309.7	373.0	13,283.5
1961	5,348.1		433.6	5,781.7	369.5	355.7	14,636.4
1962	4,973.1		414.1	5,387.3	464.6	350.0	14,847.7
1963	4,804.2	262.0	467.9	5,534.1	524.4	353.8	15,636.5
1964	5,019.5	388.4	461.3	5,869.2	496.4	361.6	16,514.8
1965	5,933.8	527.3	565.4	7,026.5	559.6	345.0	19,239.5
1966	6,042.1	497.2	572.8	7,112.1	639.3	407.7	20,425.0
1967	5,778.7	479.5	542.3	6,800.5	738.5	1,078.3 ⁽²⁾	24,341.0
1968	5,820.6	581.9	522.6	6,925.1	768.3	492.3 ⁽²⁾	26,482.2
1969	6,771.5	679.8	610.4	8,061.7	685.5	59.7 ⁽²⁾	29,214.8
1970	8,434.0	777.8	733.3	9,945.1	802.7	-6.8 ⁽²⁾	35,480.8
1971	6,961.4	711.6	652.3	8,325.4	810.2	265.8 ⁽²⁾	36,509.6
1972	6,536.2	805.4	636.2	7,977.8	861.4	390.1 ⁽²⁾	39,424.0
1973	7,370.8	1,023.1	738.9	9,132.8	810.6	196.7 ⁽²⁾	43,834.7
1974	8,548.9	946.6	749.4	10,244.9	811.3	96.0 ⁽²⁾	45,346.4
1975	9,695.0	1,245.9	1,245.5	12,186.4	967.2	54.3 ⁽²⁾	52,658.4
1976	11,806.9	1,815.8	294.3	13,917.1	1,013.3	33.3	56,084.2
1977	10,482.3	1,133.3	-	11,615.6	879.1	150.7	56,917.0
1978	10,425.2	1,427.7	-	11,853.0	899.3	115.9	54,194.8
1979	10,265.1	1,567.7	-	11,832.8	931.3	123.4	53,797.2
1980	11,340.6	1,325.4	-	12,666.1	1,171.4	141.1	55,548.7
1981	10,737.1	1,895.4	-	12,632.5	1,148.2	164.9	58,830.6
1982	9,698.6	1,432.5	-	11,131.1	1,216.4	1,175.1	63,699.9
1983	8,066.9	513.6	-	8,580.5	1,127.7	2,362.7	64,346.2
1984	7,885.3	733.5	-	8,618.8	983.0	2,414.0	66,229.5
1985	9,770.4	705.3	-	10,465.3	1,063.4	2,779.8	69,670.8
1986	9,210.1	772.9	-	9,983.0	1,053.2	2,162.1	72,857.7
1987	9,468.3	673.9	-	10,142.1	1,298.5	589.2	77,298.6
1988	10,016.9	1,065.2	-	11,082.1	1,069.7	118.5	86,477.7
1989	10,289.5	1,228.0	-	11,517.5	1,384.2	228.9	86,230.7
1990	10,896.6	1,350.7	-	12,247.3	1,138.6	187.9	91,216.2
1991	9,172.1	640.6	-	9,812.7	1,148.2	232.1	91,216.2
1992	6,559.0	857.4	-	7,416.4	999.2	217.3	97,091.1
1993	5,748.3	609.2	-	6,357.5	914.7	193.7	91,455.5

(1) Données couvrant seulement 2 mois. (2) Comprend l'impôt remboursable spéciale de 5 % payable par les corporations et certaines fiducies.

Note : La moyenne de l'indice des prix à la consommation de 130,2 est basée sur l'indice des prix à la consommation des 9 premiers mois de 1993.

Vous trouverez une explication de ce tableau et de tous les postes qui le composent à la page 329.

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